

May 24, 2021

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Abby Adams
Christine Westbrook
Li Xiao
Kevin Kuhar

**Re: Day One Biopharmaceuticals Holding Company, LLC
Registration Statement on Form S-1 (File No. 333-255754)**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that on the date hereof, approximately 678 copies of the Preliminary Prospectus, dated May 24, 2021, were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:30 p.m. Eastern Time, on Wednesday, May 26, 2021 or as soon thereafter as practicable.

[signature page follows]

Very truly yours,

**J.P. MORGAN SECURITIES LLC
COWEN AND COMPANY, LLC
PIPER SANDLER & CO.**

As representatives of the Underwriters

J.P. MORGAN SECURITIES LLC

By: /s/ Benjamin Burdett

Name: Benjamin Burdett

Title: Managing Director

COWEN AND COMPANY, LLC

By: /s/ Bill Follis

Name: Bill Follis

Title: Managing Director

PIPER SANDLER & CO.

By: /s/ Neil Riley

Name: Neil Riley

Title: Managing Director

[Signature Page to Acceleration Request Letter]