

January 25, 2024

Alex G. Howarth  
Chief Financial Officer  
Madrigal Pharmaceuticals, Inc.  
Four Tower Bridge  
200 Barr Harbor Drive, Suite 200  
West Conshohocken, PA 19428

Pharmaceuticals, Inc.

Fiscal Year Ended December 31, 2022

Re: Madrigal

Form 10-K for

File No. 001-33277

Dear Alex G. Howarth:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Life Sciences