

**KODIAK SCIENCES INC.
1200 Page Mill Road
Palo Alto, California 94304**

May 31, 2023

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Doris Stacey Gama

**RE: Kodiak Sciences Inc.
Registration Statement on Form S-3
File No. 333-271946**

**Acceleration Request
Requested Date: Friday, June 2, 2023
Requested Time: 4:00 p.m. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Exchange Act of 1933, as amended, the undersigned registrant hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-271946) (the "**Registration Statement**") to become effective at 4:00 p.m. Eastern Time on Friday, June 2, 2023, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Steven Przesmicki at (858) 550-6070 of Cooley LLP, counsel to the registrant.

Sincerely,

KODIAK SCIENCES INC.

By: /s/ John Borgeson
John Borgeson
Executive Vice President and Chief Financial Officer

cc: Victor Perloth, M.D., Kodiak Sciences Inc.
Steven M. Przesmicki, Cooley LLP