

May 19, 2023

John Borgeson  
Chief Financial Officer  
Kodiak Sciences Inc.  
1200 Page Mill Road  
Palo Alto, CA 94304

Inc.

Statement on Form S-3

Re: Kodiak Sciences

Registration

Filed May 15, 2023  
File No. 333-271946

Dear John Borgeson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Dave Peinsipp, Esq.