



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 13, 2025

Sung Lee  
Executive Vice President and Chief Financial Officer  
Cytokinetics, Inc.  
350 Oyster Point Blvd  
South San Francisco, CA 94080

**Re: Cytokinetics, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2024**  
**File No. 000-50633**

Dear Sung Lee:

We have completed our review of your filing. 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