



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

December 22, 2016

Robert I. Blum  
President & Chief Executive Officer  
Cytokinetics, Incorporated  
280 East Grand Avenue  
South San Francisco, CA 94080

**Re: Cytokinetics, Incorporated  
Registration Statement on Form S-3  
Filed December 16, 2016  
File No. 333-215147**

Dear Mr. Blum:

We have limited our review of your registration statement to the resolution of your pending request for confidential treatment. Please be advised that we will not be in a position to declare your registration statement effective until we resolve all issues concerning the confidential treatment request.

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.

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

Please contact Dorrie Yale at 202-551-8776 or Erin Jaskot, Special Counsel, at 202-551-3442 with any other questions.

Sincerely,

/s/ Erin K. Jaskot, *for*

Suzanne Hayes  
Assistant Director  
Office of Insurance and Healthcare

cc: Michael E. Tenta  
Cooley LLP