



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2019

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

**Re: Cytokinetics, Incorporated**  
**Registration Statement on Form S-3**  
**Filed May 9, 2019**  
**File No. 333-231348**

Dear Mr. Blum:

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.

Please contact Joseph McCann at (202) 551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance