



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 26, 2016

David M. Renzi  
President and Chief Executive Officer  
Carbylan Therapeutics, Inc.  
39899 Balentine Drive, Suite 200  
Newark, CA 94560

**Re: Carbylan Therapeutics, Inc.**  
**Preliminary Merger Proxy Statement on Schedule 14A**  
**Filed August 24, 2016**  
**File No. 001-36830**

Dear Mr. Renzi:

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,

/s/ Suzanne Hayes

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Chad G. Rolston, Esq.  
Latham & Watkins LLP