

DIVISION OF CORPORATION FINANCE

May 26, 2023

Scott Brown Chief Financial Officer Tracon Pharmaceuticals, Inc. 4350 La Jolla Village Drive, Suite 800 San Diego, CA 92122

> Re: Tracon Pharmaceuticals, Inc. Registration Statement on Form S-1 Filed May 19, 2023 File No. 333-272100

Dear Scott Brown:

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

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Alexa Smith, Esq.