



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2018

Neil Klompas  
Chief Financial Officer  
Zymeworks Inc.  
Suite 540 – 1385 West 8th Avenue  
Vancouver, British Columbia  
Canada V6H 3V9

**Re: Zymeworks Inc.**  
**Registration Statement of Form S-3**  
**Filed December 13, 2018**  
**File No. 333-228782**

Dear Mr. Klompas:

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 Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance