



DIVISION OF  
CORPORATION FINANCE

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

May 2, 2017

Michael Raab  
Chief Executive Officer  
Ardelyx, Inc.  
34175 Ardenwood Blvd., Suite 200  
Fremont, CA 94555

**Re: Ardelyx, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 24, 2017**  
**File No. 333-217441**

Dear Mr. Raab:

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 Ada D. Sarmiento at (202) 551-3798 with any questions.

Division of Corporation Finance  
Office of Healthcare and  
Insurance

cc: Mark V. Roeder