

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

April 5, 2023

D. Victor Perlroth, M.D.Chairman and Chief Executive OfficerKodiak Sciences Inc.1200 Page Mill RoadPalo Alto, California 94304

Re: Kodiak Sciences Inc.
Registration Statement on Form S-3
Filed March 31, 2023
File No. 333-271043

Dear D. Victor Perlroth:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Anitha Anne