



DIVISION OF
CORPORATION FINANCE

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

May 19, 2023

John Borgeson
Chief Financial Officer
Kodiak Sciences Inc.
1200 Page Mill Road
Palo Alto, CA 94304

Re: Kodiak Sciences Inc.
Registration Statement on Form S-3
Filed May 15, 2023
File No. 333-271946

Dear John Borgeson:

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: Dave Peinsipp, Esq.