



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 3561

September 25, 2018

Via E-mail

Helmy Eltoukhy  
Chief Executive Officer  
Guardant Health, Inc.  
505 Penobscot Dr.  
Redwood City, California 94063

**Re: Guardant Health, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed September 21, 2018  
File No. 333-227206**

Dear Mr. Eltoukhy:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 21, 2018 letter.

Provisions in our corporate charter documents and under Delaware law...., page 54

Amended and restated certificate of incorporation and amended and restated bylaws, page 167

1. We note your response to prior comment 1 regarding your forum selection provision that identifies the Court of Chancery of the State of Delaware as the exclusive forum for certain litigation. However, it is not clear from your revised disclosure whether this provision applies to actions arising under the Exchange Act. In that regard, we note that your revised disclosure appears to be provided only as an example that a court could find your choice of forum provision to be inapplicable or unenforceable. Please revise your disclosure to clarify whether your exclusive forum provision would require actions arising under the Exchange Act to be dismissed by the Court of Chancery of the State of Delaware before they could be brought in federal court. As noted in prior comment 1,

Helmy Eltoukhy  
Guardant Health, Inc.  
September 25, 2018  
Page 2

Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder. If this provision does not apply to actions arising under the Exchange Act, please also ensure that the exclusive forum provision in your certificate of incorporation states this clearly.

You may contact Linda Cvrkel at (202) 551-3813 or Rufus Decker at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Killoy at (202) 551-7576 or Brigitte Lippmann at (202) 551-3713 with any other questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel,  
and Mining

cc: B. Shayne Kennedy  
Latham & Watkins LLP