



DIVISION OF
CORPORATION FINANCE

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

November 17, 2017

John Walker
Chief Executive Officer
Zosano Pharma Corporation
34790 Ardentech Court
Fremont, CA 94555

**Re: Zosano Pharma Corporation
Registration Statement on Form S-1
Filed November 13, 2017
File No. 333-221536**

Dear Mr. Walker:

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. Sarmento at 202-551-3798 with any questions.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Stacie S. Aarestad, Esq.