



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2017

John Walker  
President and Chief Executive Officer  
Zosano Pharma Corporation  
34790 Ardentech Court  
Fremont, California 94555

**Re: Zosano Pharma Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 13, 2017**  
**File No. 001-36570**

Dear Mr. Walker:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Stacie S. Aarestad, Esq. - Foley Hoag LLP