



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2018

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

**Re: Zosano Pharma Corporation**  
**Registration Statement on Form S-1**  
**Filed December 22, 2017**  
**File No. 333-222265**

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 Chris Edwards at (202) 551-6761 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jeffrey L. Quillen, Esq.