



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2018

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

**Re: Zosano Pharma Corporation**  
**Amendment No. 1 to Form S-1**  
**Filed January 29, 2018**  
**File No. 333-222265**

Dear Mr. Walker:

We have reviewed your amended registration statement and have the following comment.

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 the comment, we may have additional comments.

Amendment No. 1 to Form S-1

Cover Page

1. Please revise your amended prospectus to disclose the number of shares to be offered. For guidance, please refer to Rule 430 and Compliance Disclosure Interpretation, Securities Act Rules, Question 227.02.

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Please contact Chris Edwards at (202) 551-6761 or Mary Beth Breslin at (202) 551-3625 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Jeffrey L. Quillen, Esq.