



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2018

Thomas Soloway  
Chief Financial Officer  
Audentes Therapeutics, Inc.  
600 California Street, 17th Floor  
San Francisco, CA 94108

**Re: Audentes Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 9, 2018**  
**File No. 001-37833**

Dear Mr. Soloway:

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 of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance