



DIVISION OF
CORPORATION FINANCE

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

December 3, 2020

Kevin Tang
Chairman and Chief Executive Officer
Odonate Therapeutics, Inc.
4747 Executive Drive, Suite 210
San Diego, CA 92121

Re: Odonate Therapeutics, Inc.
Registration Statement on Form S-3
Filed November 27, 2020
File No. 333-250993

Dear Mr. Tang:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Ryan Murr, Esq.