



DIVISION OF  
CORPORATION FINANCE

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

June 29, 2022

Melissa Epperly  
Chief Financial Officer  
Zentalis Pharmaceuticals, Inc.  
1359 Broadway  
Suite 1710  
New York, New York 10018

**Re: Zentalis Pharmaceuticals, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 24, 2022**  
**File No. 001-39263**

Dear Ms. Epperly:

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 Life Sciences