



DIVISION OF  
CORPORATION FINANCE

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

July 19, 2023

Shalabh Gupta  
Chief Executive Officer  
Unicycive Therapeutics, Inc.  
4300 El Camino Real, Suite 210  
Los Altos, CA 94022

**Re: Unicycive Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 13, 2023**  
**File No. 333-273221**

Dear Shalabh Gupta:

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: Jeffrey J. Fessler, Esq.