



DIVISION OF
CORPORATION FINANCE

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

July 8, 2024

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 5, 2024
File No. 333-280703

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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jeffrey J. Fessler, Esq.