

October 1, 2018

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549-3720

Attention: Mary Mast  
Lisa Vanjoske  
Chris Edwards  
Irene Paik

**Re: Kodiak Sciences Inc.  
Registration Statement on Form S-1  
(File No. 333-227237)**

**Acceleration Request**

**Requested Date: Wednesday, October 3, 2018**  
**Requested Time: 4:00 P.M. Eastern Daylight Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Kodiak Sciences Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-227237) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff (the "**Staff**") of the Division of Corporation Finance of the Securities and Exchange Commission (the "**Commission**"). Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Michael Nordtvedt at (206) 883-2524 or Bryan King at (206) 883-2535.

The Company understands that the Staff will consider this request as confirmation by the Company of its awareness of its responsibilities under the federal securities laws as they relate to the offering of the securities covered by the Registration Statements.

*[Signature page follows]*

Sincerely,

KODIAK SCIENCES INC.

/s/ John Borgeson

John Borgeson  
*Chief Financial Officer*

Enclosures

cc: Victor Perloth, M.D., Kodiak Sciences Inc.

Jeffrey D. Saper, Wilson Sonsini Goodrich & Rosati P.C.  
Michael Nordtvedt, Wilson Sonsini Goodrich & Rosati P.C.  
Bryan D. King, Wilson Sonsini Goodrich & Rosati P.C.

Bruce K. Dallas, Davis Polk & Wardwell LLP  
Stephen Salmon, Davis Polk & Wardwell LLP