

April 5, 2023

D. Victor Perloth, M.D.
Chairman and Chief Executive Officer
Kodiak Sciences Inc.
1200 Page Mill Road
Palo Alto, California 94304

Inc.

Statement on Form S-3

2023

Re: Kodiak Sciences

Registration

Filed March 31,

File No. 333-271043

Dear D. Victor Perloth:

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.

Hagius at 202-551-7967 with any questions.

Please contact Dillon

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Anitha Anne