

**Zosano Pharma Corporation
34790 Ardentech Court
Fremont, CA 94555**

July 12, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, DC 20549

**Re: Zosano Pharma Corporation
Registration Statement on Form S-3 (Registration No. 333-257682)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration by the U.S. Securities and Exchange Commission (the “**Commission**”) of the effective date of the above-referenced Registration Statement on Form S-3 (the “**Registration Statement**”) of Zosano Pharma Corporation (the “**Company**”). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on July 14, 2021, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Richard Kim at (650) 470-4980.

Thank you for your assistance in this matter.

Very truly yours,

Zosano Pharma Corporation

By: /s/ Steven Lo

Steven Lo

Chief Executive Officer and President

[Signature Page to Zosano Pharma Corporation Acceleration Letter]