

July 9, 2021

Steven Lo  
President and Chief Executive Officer  
Zosano Pharma Corporation  
34790 Ardentech Court  
Fremont, California 94555

Corporation  
Statement on Form S-3

Re: Zosano Pharma  
Registration  
Filed July 2, 2021  
File No. 333-257682

Dear Mr. Lo:

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.

Adams at (202) 551-6902 with any questions.

Please contact Abby

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Kathleen M. Wells, Esq.