

Cytokinetics, Incorporated
280 East Grand Avenue
South San Francisco, CA 94080

September 15, 2015

VIA EDGAR

United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Suzanne Hayes
Scot Foley
Bryan Pitko

RE: Cytokinetics, Incorporated
Registration Statement on Form S-3
File No. 333-206795

Acceleration Request
Requested Date: September 17, 2015
Requested Time: 4:00 P.M. Eastern Time

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-3 to become effective on September 17, 2015, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

In connection with this request, the Registrant acknowledges that:

- should the Commission or the staff of the Commission (the "**Staff**"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

Cytokinetics, Incorporated

/s/ Sharon A. Barbari

Sharon A. Barbari
Executive Vice President, Finance, Chief Financial Officer and
Secretary

cc: Michael E. Tenta, Cooley LLP
Carlton Fleming, Cooley LLP