

October 26, 2021

Ching Jaw
Senior Vice President, Chief Financial Officer
Cytokinetics, Incorporated
280 East Grand Avenue
South San Francisco, CA 94080

Incorporated

Fiscal Year Ended December 31, 2020
2021

Re: Cytokinetics,
Form 10-K for the
Filed February 26,
File No. 000-50633

Dear Mr. Jaw:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences