March 13, 2009

Robert I. Blum President and Chief Executive Officer Cytokinetics, Incorporated 280 East Grand Avenue South San Francisco, California 94080

Re: Cytokinetics, Incorporated

Form 10-K

Filed March 12, 2008 File No. 000-50633

Dear Mr. Blum:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler Assistant Director