

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

May 15, 2019

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Joseph McCann

**RE: Cytokinetics, Incorporated**  
**Registration Statement on Form S-3**  
**File No. 333-231348**

**Acceleration Request**

**Requested Date: May 17, 2019**  
**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 take appropriate action to cause the above-referenced Registration Statement on Form S-3 (the "**Registration Statement**") to become effective on May 17, 2019, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Carlton Fleming of Cooley LLP, counsel to the Registrant, at (650) 843-5865, or in his absence, Michael E. Tenta at (650) 843-5636.

Very truly yours,

**Cytokinetics, Incorporated**

/s/ Ching Jaw

\_\_\_\_\_  
Ching Jaw

Senior Vice President, Chief Financial Officer

cc: Mark A. Schlossberg, Senior Vice President, Legal and General Counsel  
Michael E. Tenta, Cooley LLP  
J. Carlton Fleming, Cooley LLP