

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

January 24, 2017

VIA EDGAR

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

**RE: Cytokinetics, Incorporated**  
**Registration Statement on Form S-3**  
**File No. 333-215147**

**AccelerationRequest**

**Requested Date: January 25, 2017**  
**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 hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 to become effective on January 25, 2017, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

Very truly yours,

**Cytokinetics, Incorporated**

/s/ Sharon A. Barbari

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

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