

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

December 28, 2017

John Walker President and Chief Executive Officer Zosano Pharma Corporation 34790 Ardentech Court Fremont, California 94555

> Re: Zosano Pharma Corporation Preliminary Proxy Statement on Schedule 14A Filed December 13, 2017

File No. 001-36570

Dear Mr. Walker:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Stacie S. Aarestad, Esq. - Foley Hoag LLP