

March 22, 2022

Charles P. Theuer, M.D., Ph.D.
President and Chief Executive Officer
TRACON Pharmaceuticals, Inc.
4350 La Jolla Village Drive, Suite 800
San Diego, California 92122

Pharmaceuticals, Inc.

Statement on Form S-3

2022

Re: TRACON

Registration

Filed March 16,

File No. 333-263590

Dear Dr. Theuer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Matthew Browne, Esq.