

March 21, 2023

Scott Brown  
Chief Financial Officer  
Tracon Pharmaceuticals, Inc.  
4350 La Jolla Village Drive, Suite 800  
San Diego, CA 92122

Pharmaceuticals, Inc.

Statement on Form S-3

2023

Re: Tracon

Registration

Filed March 16,

File No. 333-270589

Dear Scott Brown:

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 Doris

Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Matthew T. Browne, Esq.