

September 9, 2020

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

Pharmaceuticals, Inc.

Statement on Form S-3

2020

Re: TRACON

Registration

Filed September 4,

File No. 333-248593

Dear Mr. 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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Sean M. Clayton, Esq.