

TRACON Pharmaceuticals, Inc.
4350 La Jolla Village Drive, Suite 800
San Diego, California 92122

March 22, 2023

VIA EDGAR

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Doris Stacey Gama

RE: TRACON Pharmaceuticals, Inc.
Registration Statement on Form S-3
File No. 333-270589

Ladies and Gentlemen:

Pursuant to 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 at 4:30 p.m. Eastern Time on March 24, 2023, or as soon thereafter as is practicable.

Once the above-referenced Registration Statement has been declared effective, please orally confirm that event with Matthew Browne of Cooley LLP, counsel to the Registrant, at (858) 550-6045.

TRACON PHARMACEUTICALS, INC.

By: /s/ Scott Brown
Scott Brown
Chief Financial Officer
