

April 14, 2022

Mark Erlander  
Chief Executive Officer  
Cardiff Oncology, Inc.  
11055 Flintkote Avenue  
SAN DIEGO, ca 92121

Inc.

Statement on Form S-3

Re: Cardiff Oncology,

Registration

Filed April 5, 2022

File No. 333-264148

Dear Dr. Erlander:

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 Gama at 202-551-3188 or Suzanne Hayes at 202-551-3675 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jeffrey J. Fessler,

Esq.