## DIVISION OF CORPORATION FINANCE

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 4546

December 27, 2016

Thomas Andrew Crockett Chief Executive Officer KalVista Pharmaceuticals, Inc. One Kendall Square Bld 200, Ste 2203 Cambridge, MA 02139

Re: KalVista Pharmaceuticals, Inc.

**Registration Statement on Form S-3** 

Filed December 20, 2016 File No. 333-215185

Dear Mr. Crockett:

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 Jeffrey Gabor at (202) 551-2544 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes Assistant Director Office of Healthcare and Insurance

cc: Robert A. Freedman, Esq. Fenwick & West LLP