

**Cardiff Oncology, Inc.  
11055 Flintkote Avenue  
San Diego, CA 92121**

May 29, 2020

**VIA EDGAR**

United States Securities  
and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Laura Crotty

**Re: Cardiff Oncology, Inc.  
Form S-1  
File No. 333-238623**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Cardiff Oncology, Inc. (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 9:00 a.m., Eastern Daylight Time, on Tuesday, June 2, 2020, or as soon thereafter as possible.

Please notify Jeffrey Fessler of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company, at (212) 634-3067 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request.

Thank you,

**CARDIFF ONCOLOGY, INC.**

By: /s/ Mark Erlander  
Name: Mark Erlander  
Title: Chief Executive Officer