

May 31, 2024

Mark Wilson
General Counsel
Nektar Therapeutics
455 Mission Bay Boulevard South
San Francisco, CA 94158

Re: Nektar Therapeutics
Registration

Statement on Form S-3

Filed May 28, 2024
File No. 333-279760

Dear Mark Wilson:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Mitchell Bloom