

June 16, 2014

**VIA EDGAR AND E-MAIL**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

Attention: Jeffrey P. Riedler, Assistant Director  
Matt Jones  
Tabatha McCullom  
Joel Parker

**Re: Ardelyx, Inc.  
Registration Statement on Form S-1 (Registration No. 333-196090)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (File No. 333-196090) (the "**Registration Statement**") of Ardelyx, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on June 18, 2014, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Brian Cuneo at (650) 463-3014.

The Company acknowledges the following:

- should the Securities and Exchange Commission (the "**Commission**") or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Thank you for your assistance in this matter.

Very truly yours,

**ARDELYX, INC.**

By: /s/ Michael Raab  
Michael Raab  
President and Chief Executive Officer

cc: Mark Kaufman, Ardelyx, Inc.  
Elizabeth Grammer, Ardelyx, Inc.  
Mark V. Roeder, Latham & Watkins LLP  
Brian J. Cuneo, Latham & Watkins LLP  
David J. Saul, Ropes & Gray LLP