

**Ardelyx, Inc.**  
400 Fifth Avenue, Suite 210  
Waltham, MA 02451

January 24, 2023

***VIA EDGAR AND E-MAIL***

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

Attention: Tyler Howes

**Re: Ardelyx, Inc.  
Registration Statement on Form S-3  
Filed January 19, 2023  
File No. 333-269297**

To the addressee set forth above:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333-269297) (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 January 25, 2023, or as soon as practicable thereafter, or at such other time thereafter as our counsel, Latham & Watkins LLP may request by telephone. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Mark Roeder at (650) 463-3043.

Thank you for your assistance in this matter.

Very truly yours,

**Ardelyx, Inc.**

By: /s/ Elizabeth Grammer  
Elizabeth Grammer  
Chief Legal and Administrative Officer

cc: Justin Renz, *Ardelyx, Inc.*  
Mark Roeder, *Latham & Watkins LLP*