

December 15, 2022

Craig Parker
President and Chief Executive Officer
Surrozen, Inc./DE
171 Oyster Point Blvd, Suite 400
South San Francisco, California 94080

Statement on Form S-3
2022

Re: Surrozen, Inc./DE
Registration

Filed December 9,

File No. 333-268745

Dear Craig Parker:

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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

John T. McKenna, Esq.