

April 1, 2022

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

Re: Surrozen, Inc.  
Registration

Statement on Form S-1

Filed March 29,

2022

File No. 333-263923

Dear Mr. 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.

Please contact Tyler

Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

John T. McKenna, Esq.