Mark A. Goldsmith Chief Executive Officer Revolution Medicines, Inc. 700 Saginaw Drive Redwood City, CA 94063

> Re: Revolution Medicines, Inc. Amendment No. 2 to Draft Registration Statement on Form S-1 Submitted January 10, 2020 CIK No. 0001628171

## Dear Dr. Goldsmith:

We have reviewed your amended draft registration statement and have the following  $% \left( 1\right) =\left( 1\right) +\left( 1\right) +$ 

comments. In some of our comments, we may ask you to provide us with information so we

may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

an amended draft registration statement or publicly filing your registration statement on  $% \left( 1\right) =\left( 1\right) +\left( 1\right) +$ 

 ${\tt EDGAR.}$  If you do not believe our comments apply to your facts and circumstances or do not

believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

amended draft registration statement or filed registration statement, we may have additional

comments. Unless we note otherwise, our references to prior comments are to comments in our  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

November 5, 2019 letter.

Amendment No. 2 to Draft Registration Statement on Form S-1

Prospectus Summary

Our product candidates, page 3

1. We note your disclosure on page 4 that you have entered into an agreement with  ${\sf Amgen}$ 

to evaluate the combination of RMC-4630 and Amgen's KRASG12C (OFF) inhibitor

 $\,$  AMG 510 in a Phase 1b trial that will be conducted by Amgen. Please describe the

 $% \left( 1\right) =\left( 1\right) \left( 1\right) +\left( 1\right) +\left( 1\right) \left( 1\right) +\left( 1\right) +\left( 1\right) \left( 1\right) +\left( 1\right) +\left($ 

Mark A. Goldsmith

Revolution Medicines, Inc.

January 15, 2020

Page 2

Management's discussion and analysis of financial condition and results of operations

Comparison of the Results of Operations for the nine months ended September 30, 2018 and

2019, page 95

2. We note your 287%, 95% and 48% increases in collaboration revenue, research and

development expense, and general and administrative expense during the nine months  $% \left( 1\right) =\left( 1\right) +\left( 1\right)$ 

ended September 30, 2019 compared to the same period in 2018. Please expand each of  $\,$ 

these disclosures to explain whether you believe any of these increases represent a trend to

continue in future periods. See Item 303(b) of Regulation S-K, including Instruction 3  $\,$ 

thereto.

Management

Compensation committee interlocks and insider participation, page 178

- 3. Please update to include disclosure regarding the last completed fiscal year.
- Exhibits and financial statement schedules, page II-3
- 4. Please file as exhibits to your registration statement the forms of the new employment

agreements you intend to enter into with your named executive officers in connection with

this offering.

You may contact Bonnie Baynes at 202-551-4924 or Lisa Vanjoske at 202-551-3614 if you have questions regarding comments on the financial statements and related matters. Please contact Sonia Bednarowski at 202-551-3666 or Dietrich King at 202-551-8071 with any other questions.

FirstName LastNameMark A. Goldsmith Comapany NameRevolution Medicines, Inc.

Corporation Finance January 15, 2020 Page 2 Sciences FirstName LastName Sincerely,

Division of

Office of Life