

August 18, 2021

Eric Ostertag, M.D., Ph.D.  
Chief Executive Officer  
Poseida Therapeutics, Inc.  
9390 Towne Centre Drive, Suite 200  
San Diego, CA 92121

Therapeutics, Inc.  
Statement on Form S-3  
2021

Re: Poseida  
Registration  
Filed August 13,  
File No. 333-258804

Dear Dr. Ostertag:

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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Sean M. Clayton, Esq.