

July 17, 2023

Johanna Mylet  
Chief Financial Officer  
Poseida Therapeutics, Inc.  
9390 Towne Centre Drive, Suite 200  
San Diego, CA 92121

Therapeutics, Inc.

fiscal year ended December 31, 2022

Re: Poseida

Form 10-K for the

Filed March 9, 2023

File No. 001-39376

Dear Johanna Mylet:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences