

April 11, 2024

Kristin Yarema, Ph.D.
Chief Executive Officer
Poseida Therapeutics, Inc.
9390 Towne Center Drive, Suite 200
San Diego, CA 92121

Therapeutics, Inc.
Statement on Form S-3

Re: Poseida

Registration

Filed April 8, 2024
File No. 333-278559

Dear Kristin Yarema:

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:

Edmond Lay, Esq.