

POSEIDA THERAPEUTICS, INC.  
9390 Town Centre Drive, Suite 200  
San Diego, California 92121

August 18, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Ada Sarmento

**Re: Poseida Therapeutics, Inc.  
Registration Statement on Form S-3 (File No. 333-258804)  
Request for Acceleration of Effective Date**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Poseida Therapeutics, Inc. (the "**Company**") hereby requests that the Securities and Exchange Commission (the "**Commission**") accelerate the effective date of the above-referenced Registration Statement on Form S-3 (the "**Registration Statement**") and declare the Registration Statement effective as of 4:00 p.m. Eastern time, on August 20, 2021, or as soon thereafter as possible, or at such other time as the Company or its legal counsel, Cooley LLP, may request by telephone to the staff of the Commission. The Company hereby authorizes each of Sean Clayton and Edmond Lay of Cooley LLP to make such a request on its behalf.

Once the Registration Statement has been declared effective, please confirm that event with Sean Clayton of Cooley LLP at (858) 550-6034 or sclayton@cooley.com.

Sincerely,

**POSEIDA THERAPEUTICS, INC.**

By: /s/ Harry J. Leonhardt

Harry J. Leonhardt  
General Counsel