



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

August 22, 2022

Scott Requadt
Chief Executive Officer
Talaris Therapeutics, Inc.
93 Worcester Street
Wellesley, MA 02481

Re: Talaris Therapeutics, Inc.
Registration Statement on Form S-3
Filed August 15, 2022
File No. 333-266875

Dear Mr. Requadt:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Gabriela Morales-Rivera