



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2022

Kevin Boyle, Sr.  
Chief Executive Officer  
Alaunos Therapeutics, Inc.  
8030 El Rio Street  
Houston, TX 77054

**Re: Alaunos Therapeutics, Inc.**  
**Registration Statement Filed on Form S-3**  
**Filed August 12, 2022**  
**File No. 333-266841**

Dear Mr. Boyle:

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: Melinda Lackey