

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

May 18, 2022

Richard A. Fair Chief Executive Officer BELLICUM PHARMACEUTICALS, INC 3730 Kirby Drive, Suite 1200 Houston, TX 77030

> Re: BELLICUM PHARMACEUTICALS, INC Registration Statement on Form S-3 Filed May 13, 2022 File No. 333-264939

Dear Mr. Fair:

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 Michael Davis at 202-551-4385 or Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Phillip S. McGill, Esq.