



DIVISION OF
CORPORATION FINANCE

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

May 2, 2023

Pascal Touchon
President and Chief Executive Officer
Atara Biotherapeutics, Inc.
2380 Conejo Spectrum Street
Suite 200
Thousand Oaks, CA 91320

Re: Atara Biotherapeutics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Filed February 8, 2023
File No. 001-36548

Dear Pascal Touchon:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences