



DIVISION OF  
CORPORATION FINANCE

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

November 6, 2023

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

**Re: Atara Biotherapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 1, 2023**  
**File No. 333-275256**

Dear Pascal Touchon:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Carlton Fleming