

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

DIVISION OF CORPORATION FINANCE

January 26, 2022

Filippo Petti Chief Executive Officer and Chief Financial Officer Celyad Oncology SA Rue Edouard Belin 2 1435 Mont-Saint-Guibert, Belgium

> Re: Celyad Oncology SA Form 20-F for the Fiscal Year Ended December 31, 2020 Filed March 24, 2021 File No. 001-37452

Dear Mr. Petti:

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