



DIVISION OF  
CORPORATION FINANCE

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

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