



DIVISION OF  
CORPORATION FINANCE

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

November 12, 2021

Yalonda Howze  
General Counsel  
Codiak BioSciences, Inc.  
35 Cambridge Park Drive, Suite 500  
Cambridge, MA 02140

**Re: Codiak BioSciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 4, 2021**  
**File No. 333-260781**

Dear Ms. Howze:

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Megan Gates