



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2024

Christian Itin, Ph.D.  
Chief Executive Officer  
Autolus Therapeutics plc  
191 Wood Lane  
London W12 7FP  
United Kingdom

**Re: Autolus Therapeutics plc**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-38547**

Dear Christian Itin Ph.D.:

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