

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

November 8, 2022

Mr. Timothy Clackson President and Chief Executive Officer Theseus Pharmaceuticals, Inc. 314 Main Street Cambridge, Massachusetts 02142

> Re: Theseus Pharmaceuticals, Inc. Registration Statement on Form S-3 Filed November 3, 2022 File No. 333-268125

Dear Mr. Timothy Clackson:

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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Robert Puopolo, Esq.