



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

DIVISION OF  
CORPORATION FINANCE

October 6, 2021

Timothy P. Clackson, Ph.D.  
President and Chief Executive Officer  
Theseus Pharmaceuticals, Inc.  
245 Main Street  
Cambridge, Massachusetts 02142

**Re:   Theseus Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1**  
**Exhibit No. 10.6**  
**Filed September 15, 2021**  
**File No. 333-259549**

Dear Dr. Clackson:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance