



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

DIVISION OF  
CORPORATION FINANCE

July 15, 2020

Rahul Kakkar, MD  
Chief Executive Officer  
Pandion Therapeutics Holdco LLC  
134 Coolidge Avenue  
Watertown, Massachusetts 02472

**Re: Pandion Therapeutics Holdco LLC  
Registration Statement on Form S-1  
Exhibit Nos. 10.7, 10.8 and 10.9  
Filed July 13, 2020  
File No. 333-239500**

Dear Dr. Kakkar:

We have concluded our assessment of your redacted exhibits 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

cc: Lia Der Marderosian