



DIVISION OF  
CORPORATION FINANCE

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

November 7, 2022

Jennifer S. Buell, Ph.D.  
President, Chief Executive Officer and Director  
MiNK Therapeutics, Inc.  
149 Fifth Street, Suite 500  
New York, NY 10010

**Re: MiNK Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 3, 2022**  
**File No. 333-268143**

Dear Jennifer S. Buell:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Zachary Blume, Esq.