

October 3, 2018

VIA EDGAR

Ms. Keira Nakada
Senior Staff Accountant
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
United States

**Re: Adaptimmune Therapeutics plc
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed March 15, 2018
Form 10-Q for the Quarterly Period Ended June 30, 2018
Filed August 2, 2018
File No. 001-37368**

Dear Ms. Nakada,

I appreciated the opportunity to speak with you today on behalf of our client Adaptimmune Therapeutics plc (the "Company") in connection with the comment letter dated September 28, 2018 (the "Comment Letter") relating to the Securities and Exchange Commission's (the "Commission") review of the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2017 and Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2018. The Comment Letter requests that the Company respond within ten (10) business days from the date thereof, or inform the staff of when the Company would provide a response. As requested, this is a brief note to indicate that the Company intends to respond to the comments by October 29, 2018.

As we discussed, the preparation of a response to this Comment Letter involves a number of the Company's business, financial and legal personnel, as well as members of the audit team of KPMG LLP, the Company's independent registered public accounting firm. Arranging for this involvement in order to meet the requested deadline would be difficult especially around the end of the September 30, 2018 fiscal quarter and the accounting and financial reporting activities relating to the quarter end.

Mayer Brown is a global services provider comprising an association of legal practices that are separate entities including Mayer Brown LLP (Illinois, USA), Mayer Brown International LLP (England), Mayer Brown (a Hong Kong partnership) and Tauil & Chequer Advogados (a Brazilian partnership).

You can reach me at (212) 506-2551. Please do not hesitate to contact me if you have any questions or if we can be of further assistance at this time. Thank you very much for your courtesy and cooperation in this matter.

Yours sincerely,

/s/ David S. Bakst

David S. Bakst

cc: Mr. Frank Wyman, Securities and Exchange Commission
Mr. Adrian Rawcliffe - Chief Financial Officer, Adaptimmune Therapeutics plc
Ms. Margaret Henry — Corporate Secretary, Adaptimmune Therapeutics plc
