

April 18, 2023

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Daniel Crawford

Re: Adaptimmune Therapeutics plc  
Amendment No. 1 to Registration Statement on Form S-4  
Filed April 18, 2023  
Registration No. 333-271145

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Adaptimmune Therapeutics plc (the "Company") hereby requests that the effective date of the above-referenced Registration Statement be accelerated to, and the Registration Statement become effective on, April 20, 2023, at 4:15 P.M. Eastern Time, or as soon thereafter as practicable.

Please contact Jackie Cohen of Ropes & Gray LLP at jackie.cohen@ropesgray.com or (212) 596-9296, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

*[Signature page follows]*

---

Sincerely yours,

Adaptimmune Therapeutics plc

By: /s/ Adrian Rawcliffe  
Adrian Rawcliffe  
Chief Executive Officer

---

cc: Kerry Sharp, Adaptimmune Therapeutics plc  
Jackie Cohen, Ropes & Gray LLP

*[Signature Page to Adaptimmune Therapeutics plc S-4 Acceleration Request]*

---