

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

Inc.

Statement on Form S-3  
2022

Re: MiNK Therapeutics,  
Registration  
Filed November 3,  
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.