

August 22, 2022

Scott Requadt
Chief Executive Officer
Talaris Therapeutics, Inc.
93 Worcester Street
Wellesley, MA 02481

Therapeutics, Inc.

Statement on Form S-3
2022

Re: Talaris

Registration

Filed August 15,

File No. 333-266875

Dear Mr. Requadt:

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.

Hagius at 202-551-7967 with any questions.

Please contact Dillon

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Gabriela Morales-Rivera