

**LYELL IMMUNOPHARMA, INC.**  
201 Haskins Way  
South San Francisco, California 94080

VIA EDGAR

May 1, 2024

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Industrial Applications and Services  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Tamika Sheppard

Re: **Lyell Immunopharma, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-277495**

**Acceleration Request**

**Requested Date:**

**May 3, 2024**

**Requested Time:**

**4:30 p.m. Eastern Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Lyell Immunopharma, Inc. hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-277495) (the “**Registration Statement**”) to become effective on May 3, 2024, at 4:30 p.m. Eastern Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Kenneth Guernsey or Anitha Anne of Cooley LLP, our outside counsel, at (415) 693-2091 or (415) 693-2250. Thank you for your assistance with this matter.

Sincerely,

**LYELL IMMUNOPHARMA, INC.**

By: /s/ Matthew Lang

Matthew Lang  
Chief Business Officer, Chief Legal Officer and  
Corporate Secretary