



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 8, 2026

Lynn Seely
Chief Executive Officer
Lyell Immunopharma, Inc.
201 Haskins Way
South San Francisco, CA 94080

Re: Lyell Immunopharma, Inc.
Registration Statement on Form S-3
Filed April 3, 2026
File No. 333-294884

Dear Lynn Seely:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Asa Henin, Esq.