



DIVISION OF
CORPORATION FINANCE

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

May 12, 2025

Christian Itin, Ph.D.
Chief Executive Officer
Autolus Therapeutics plc
The MediaWorks
191 Wood Lane
White City
London W12 7FP
United Kingdom

**Re: Autolus Therapeutics plc
Registration Statement on Form S-1
Filed May 8, 2025
File No. 333-287097**

Dear Christian Itin Ph.D.:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William DuVal