United States securities and exchange commission logo

April 9, 2021

Paul Peter Tak, M.D., Ph.D.
Chief Executive Officer and President
Candel Therapeutics, Inc.
117 Kendrick St Suite 450
Needham, MA 02494

Re: Candel
Therapeutics, Inc.

Amendment No. 1 to
Draft Registration

Statement on Form S-1

Submitted March 31,
2021

CIK No. 0001841387

Dear Dr. Tak:

We have reviewed your amended draft registration statement and
have the following
comments. In some of our comments, we may ask you to provide us with
information so we
may better understand your disclosure.

Please respond to this letter by providing the requested
information and either submitting
an amended draft registration statement or publicly filing your
registration statement on
EDGAR. If you do not believe our comments apply to your facts and
circumstances or do not
believe an amendment is appropriate, please tell us why in your
response.

After reviewing the information you provide in response to these
comments and your
amended draft registration statement or filed registration statement, we
may have additional
comments.

Amendment No. 1 to Draft Registration Statement on Form S-1

Capitalization, page 80

1.   Please exclude the
amount of your cash and cash equivalents from the amount of your
                                          total capitalization.
 Paul Peter Tak, M.D., Ph.D.
FirstName   LastNamePaul
Candel Therapeutics, Inc. Peter Tak, M.D., Ph.D.
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April   NameCandel Therapeutics, Inc.
     9, 2021
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Page
FirstName LastName
You may contact David Burton at 202-551-3626 or Kate Tillan at
202-551-3604 if you
have questions regarding comments on the financial statements and related
matters. Please
contact David Gessert at 202-551-2326 or Celeste Murphy at 202-551-3257 with
any other
questions.

Sincerely,

Division of Corporation
Finance

Office of Life Sciences

cc: Robert E. Puopolo, Esq.