

August 9, 2022

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

Therapeutics, Inc.

Statement on Form S-3
2022

Re: Candel

Registration

Filed August 5,

File No. 333-266605

Dear Dr. Tak:

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 Margaret
Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Finn Murphy, Esq.