Jefferies LLC 520 Madison Avenue New York, New York 10022 Credit Suisse Securities (USA) LLC Eleven Madison Avenue New York, New York 10010

BMO Capital Markets Corp. 3 Times Square, 24th Floor New York, New York 10036 UBS Securities LLC 1285 Avenue of the Americas 10th Floor New York, New York 10019

## **VIA EDGAR**

July 26, 2021

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549
Attention: David Gessert
Celeste Murphy

Re: Candel Therapeutics, Inc.

**Acceleration Request for Registration Statement on Form S-1** 

File No. 333-257444

Dear Mr. Gessert and Ms. Murphy,

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), we, as representatives of the several underwriters, wish to advise you that approximately 2,000 copies of the preliminary prospectus included in the above-named registration statement (the "Registration Statement") were distributed during the period July 16, 2021 through the date hereof, to prospective underwriters, institutions, dealers and others.

We have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

In accordance with Rule 461 of the Act, we hereby join in the request of Candel Therapeutics, Inc. for acceleration of the effective date of the Registration Statement so that it becomes effective at 4:00 p.m. Eastern Time on July 26, 2021, or as soon thereafter as practicable.

[Remainder of page intentionally left blank]

Very truly yours,

By: JEFFERIES LLC

By: /s/ Matt Kim

Name: Matt Kim Title: Managing Director

By: CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ Rebecca Kotkin

Name: Rebecca Kotkin Title: Director

By: BMO CAPITAL MARKETS CORP.

By: /s/ Annette Grimaldi

Name: Annette Grimaldi Title: Managing Director

By: UBS SECURITIES LLC

By: /s/ Arun Master

Name: Arun Master
Title: Managing Director

By: UBS SECURITIES LLC

By: /s/ Christian Parrish

Name: Christian Parrish Title: Director

[Signature Page to Acceleration Request Letter]