

May 18, 2022

Richard A. Fair
Chief Executive Officer
BELLICUM PHARMACEUTICALS, INC
3730 Kirby Drive, Suite 1200
Houston, TX 77030

PHARMACEUTICALS, INC

Statement on Form S-3

Re: BELLICUM

Registration

Filed May 13, 2022
File No. 333-264939

Dear Mr. Fair:

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 Michael Davis at 202-551-4385 or Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Phillip S. McGill, Esq.