



DIVISION OF  
CORPORATION FINANCE

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

April 20, 2023

Steven Kelly  
President and Chief Executive Officer  
Carisma Therapeutics Inc.  
3675 Market Street, Suite 200  
Philadelphia, PA 19104

**Re: Carisma Therapeutics Inc.**  
**Registration Statement on Form S-3**  
**Filed April 17, 2023**  
**File No. 333-271295**

Dear Steven Kelly:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Brian Johnson