

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

August 15, 2024

Jennifer S. Buell, Ph.D. Chief Executive Officer MiNK Therapeutics, Inc. 149 Fifth Street, Suite 500 New York, NY 10010

> Re: MiNK Therapeutics, Inc. Registration Statement on Form S-3 Filed August 13, 2024 File No. 333-281522

Dear Jennifer S. Buell, Ph.D.:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Zachary R. Blume