

June 25, 2024

Gina Chapman  
Chief Executive Officer  
CARGO Therapeutics, Inc.  
835 Industrial Road, Suite 400  
San Carlos, CA 94070

Inc.

Statement on Form S-1

Re: CARGO Therapeutics,

Registration

Filed June 17, 2024

File No. 333-280249

Dear Gina Chapman:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Phillip S. Stoup, Esq.