

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

September 14, 2023

Mary Kay Fenton Chief Financial, Interim Chief Executive Officer and President Talaris Therapeutics, Inc. 93 Worcester St. Wellesley, MA 02481

Re: Talaris Therapeutics, Inc.

Registration Statement on Form S-4

Exhibit Nos. 10.4 and 10.5

Filed July 20, 2023 File No. 333-273335

Dear Mary Kay Fenton:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Sarah Ashfaq, Esq.