

VIA EDGAR

March 26, 2018

United States Securities and Exchange Commission
Division of Corporation Finance
Mail Stop 4561
100 F Street, N.E.
Washington, D.C. 20549
Attention: Ms. Mary Beth Breslin and Mr. Jeffrey Gabor

**Re: Unum Therapeutics Inc.
Acceleration Request for Registration Statement on Form S-1
File No. 333-223414**

Dear Ms. Breslin and Mr. Gabor:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Unum Therapeutics Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to March 28, 2018, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Danielle Lauzon at (617) 570-1955. We also respectfully request that a copy of the written order from the Securities and Exchange Commission (the “**Commission**”) verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Danielle Lauzon, by facsimile to (617) 649-1484.

In connection with the foregoing, the Company hereby acknowledges the following:

- should the Commission or the staff of the Commission, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff of the Commission, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions regarding this request, please contact Danielle Lauzon of Goodwin Procter LLP at (617) 570-1955.

Sincerely,

UNUM THERAPEUTICS INC.

/s/ Charles Wilson

Charles Wilson

Chief Executive Officer

cc: Christiana Stamoulis, President and Chief Financial Officer
Unum Therapeutics Inc.
Danielle Lauzon, Esq., *Goodwin Procter LLP*
Caitlin L. Murray, Esq., *Goodwin Procter LLP*