

December 15, 2014

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 6010  
Washington, D.C. 20549-3628

Attn: Mr. Jeffrey P. Riedler

Re: **Bellicum Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-200328**

**Acceleration Request**

**Requested Date: Wednesday, December 17, 2014**

**Requested Time: 3:30 P.M. Eastern Standard Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-1 (the "**Registration Statement**") to become effective on December 17, 2014, at 3:30 p.m., Eastern Standard Time, or as soon thereafter as is practicable, or at such later time as the Registrant may orally request via telephone call to the staff (the "**Staff**"). The Registrant hereby authorizes each of Karen Deschaine and Divakar Gupta of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Karen Deschaine of Cooley LLP, counsel to the Registrant, at (858) 550-6088, or in her absence, Divakar Gupta at (212) 479-6474.

In connection with this request, the Registrant acknowledges that:

- should the Commission or the Staff, 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, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Registrant 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.

---

Very truly yours,

Bellicum Pharmaceuticals, Inc.

By: /s/ Thomas J. Farrell  
President and Chief Executive Officer

cc: Divakar Gupta, Esq., Cooley LLP  
Julie M. Robinson, Esq., Cooley LLP  
Karen Deschaine, Esq., Cooley LLP  
Michael Kanatake, Esq., Cooley LLP  
Eric Blanchard, Esq., Covington & Burling LLP