

April 8, 2019

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Ms. Christine Westbrook

Re: Autolus Therapeutics plc
Registration Statement on Form F-1 (CIK No. 0001730463) (the “Registration Statement”)

Ms. Westbrook:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), we, as representatives of the several underwriters, hereby join in the request of Autolus Therapeutics plc that the effectiveness of the Registration Statement be accelerated so that it will be declared effective at 4:30 p.m., Eastern Time, on April 10, 2019, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Act, please be advised that we expect to take all reasonable steps to effect the distribution of as many copies of the preliminary prospectus, dated as of the date hereof (“Preliminary Prospectus”), to secure adequate distribution of the Preliminary Prospectus to underwriters, dealers, institutions and others, prior to the requested effective time of the Registration Statement.

In connection with the Preliminary Prospectus distribution for the above-referenced issue, we hereby confirm that we are, and the other prospective underwriters have confirmed that they are, complying with the 48-hour requirement as promulgated by Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

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Very truly yours,

GOLDMAN SACHS & CO. LLC
JEFFERIES LLC
As Representatives of the several Underwriters

GOLDMAN SACHS & CO. LLC

By: /s/ Elizabeth Wood

Name: Elizabeth Wood

Title: Managing Director

JEFFERIES LLC

By: /s/ Matthew Kim

Name: Matthew Kim

Title: Managing Director

[Signature Page to Request for Acceleration of Effectiveness]