

DIVISION OF CORPORATION FINANCE

May 2, 2023

Pascal Touchon President and Chief Executive Officer Atara Biotherapeutics, Inc. 2380 Conejo Spectrum Street Suite 200 Thousand Oaks, CA 91320

> Re: Atara Biotherapeutics, Inc. Form 10-K for Fiscal Year Ended December 31, 2022 Filed February 8, 2023 File No. 001-36548

Dear Pascal Touchon:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences