

December 7, 2022

Monica Forbes  
Chief Financial Officer  
Sesen Bio, Inc.  
245 First Street, Suite 1800  
Cambridge, MA 02142

period ended December 31, 2021  
2022  
period ended September 30, 2022  
2022

Re: Sesen Bio, Inc.  
Form 10-K for the  
Filed February 28,  
Form 10-Q for the  
Filed November 7,  
File No. 001-36296

Dear Monica Forbes:

We have completed our review of your filings. 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