

November 9, 2022

Misbah Tahir
Chief Financial Officer
IGM Biosciences, Inc.
325 E. Middlefield Road
Mountain View, CA 94043

Inc.

Statement on Form S-3

2022

Re: IGM Biosciences,
Registration
Filed November 3,
File No. 333-268136

Dear Misbah Tahir:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jennifer Knapp