

August 17, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Healthcare & Insurance  
100 F Street, N.E.  
Washington, D.C. 20549-3720

Attention: Alan Campbell

Re: **IGM Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-258641**

**Acceleration Request**

**Requested Date: Thursday, August 19, 2021**  
**Requested Time: 4:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, IGM Biosciences, Inc. (the "**Company**") hereby requests that the above-referenced Registration Statement on Form S-3 (File No. 333-258641) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Jennifer Knapp at (650) 849-3041.

*[Signature page follows]*

Securities and Exchange Commission

August 17, 2021

Page 2

Sincerely,  
IGM BIOSCIENCES, INC.

/s/ Misbah Tahir

Misbah Tahir  
*Chief Financial Officer*

cc: Fred Schwarzer, IGM Biosciences, Inc.  
Paul Graffagnino, IGM Biosciences, Inc.

Tony Jeffries, Wilson Sonsini Goodrich & Rosati, P.C.  
Kenneth A. Clark, Wilson Sonsini Goodrich & Rosati, P.C.  
Jennifer Knapp, Wilson Sonsini Goodrich & Rosati, P.C.  
Christina Poulsen, Wilson Sonsini Goodrich & Rosati, P.C.