

September 13, 2019

**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: Justin Dobbie  
Julia Griffith  
Sharon Blume  
Christine Torney

Re: **IGM Biosciences, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-233365**

**Acceleration Request**

**Requested Date: Tuesday, September 17, 2019**

**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-1 (File No. 333-233365) (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]*

Sincerely,

IGM BIOSCIENCES, INC.

/s/ Fred Schwarzer

Fred Schwarzer  
*Chief Executive Officer and President*

cc: Misbah Tahir, IGM Biosciences, Inc.  
Paul Graffagnino, GCA Law Partners LLP  
  
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.  
  
Jonie I. Kondracki, Cooley LLP  
Charles S. Kim, Cooley LLP

September 13, 2019

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Healthcare & Insurance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Justin Dobbie  
Julia Griffith  
Sharon Blume  
Christine Torney

**Re: IGM Biosciences, Inc.**  
**Registration Statement on Form S-1 (File No. 333-233365)**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that between September 3, 2019 and the date hereof, approximately 1,140 copies of the Preliminary Prospectus dated September 3, 2019 were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Time, on Tuesday, September 17, 2019 or as soon thereafter as practicable.

*[Signature page follows]*

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Very truly yours,

JEFFERIES LLC  
PIPER JAFFRAY & CO.  
STIFEL, NICOLAUS & COMPANY, INCORPORATED

As representatives of the Underwriters

By: Jefferies LLC

By: /s/ Dustin Tyner

\_\_\_\_\_  
Name: Dustin Tyner  
Title: Managing Director

By: Piper Jaffray & Co.

By: /s/ Chris Collins

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Name: Chris Collins  
Title: Managing Director

By: Stifel, Nicolaus & Company, Incorporated

By: /s/ Nathan Thompson

\_\_\_\_\_  
Name: Nathan Thompson  
Title: Director

[IGM Biosciences, Inc. – Signature Page to the Acceleration Request]