## IGM Biosciences, Inc. 325 E. Middlefield Road Mountain View, CA 94043

November 15, 2023

## **VIA EDGAR**

U.S. Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549 Attention: Joshua Gorsky

Re: IGM Biosciences, Inc.

Registration Statement on Form S-3

File No. 333-275519

**Acceleration Request** 

Requested Date: November 17, 2023

Requested Time: 4:00 p.m.

## 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. 333-275519) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above, or as soon thereafter as practicable, 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 the Company's counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Jennifer Knapp at (650) 849-3041 or, in her absence, James Babikian at (206) 670-2833.

[Signature page follows]

Sincerely,

## IGM Biosciences, Inc.

/s/ Paul Graffagnino

Paul Graffagnino Senior Vice President, Legal Affairs

cc: Fred Schwarzer, IGM Biosciences, Inc.
Misbah Tahir, IGM Biosciences, Inc.
Tony Jeffries, Wilson Sonsini Goodrich & Rosati, P.C.
Jennifer Knapp, Wilson Sonsini Goodrich & Rosati, P.C.
Christina Poulsen, Wilson Sonsini Goodrich & Rosati, P.C.
James Babikian, Wilson Sonsini Goodrich & Rosati, P.C.