



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 16, 2024

John Alam, M.D.  
Chief Executive Officer  
CervoMed Inc.  
20 Park Plaza, Suite 424  
Boston, MA 02116

**Re: CervoMed Inc.**  
**Registration Statement on Form S-1**  
**Filed May 10, 2024**  
**File No. 333-279343**

Dear John Alam:

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.

Please contact Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jason McCaffrey, Esq.