



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.