



DIVISION OF  
CORPORATION FINANCE

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

January 3, 2024

Diantha Duvall  
Chief Financial Officer  
Curis, Inc.  
128 Spring Street  
Building C - Suite 500  
Lexington, Massachusetts 02421

**Re: Curis, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 000-30347**

Dear Diantha Duvall:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences