



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2021

Fred M. Schwarzer  
Chief Executive Officer and President  
IGM Biosciences, Inc.  
325 E. Middlefield Road  
Mountain View, California 94043

**Re: IGM Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 9, 2021**  
**File No. 333-258644**

Dear Mr. Schwarzer:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jennifer Knapp