

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

DIVISION OF CORPORATION FINANCE

November 14, 2023

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

> Re: IGM Biosciences, Inc. Registration Statement on Form S-3 Filed November 13, 2023 File No. 333-275519

Dear Fred M. 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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: James Babikian