



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2018

Leiv Lea  
Chief Financial Officer  
Corvus Pharmaceuticals, Inc.  
863 Mitten Road, Suite 102  
Burlingame, CA 94010

**Re: Corvus Pharmaceuticals, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed March 1, 2018**  
**File No. 001-37719**

Dear Mr. Lea:

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 Healthcare & Insurance