



DIVISION OF
CORPORATION FINANCE

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

March 31, 2023

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

Re: Corvus Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed March 29, 2023
File No. 333-270921

Dear Leiv Lei :

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Phillip Stoup