

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

May 15, 2023

Adi Osovsky Vice President, Legal iTeos Therapeutics, Inc. 321 Arsenal Street Watertown, Massachusetts 02472

> Re: iTeos Therapeutics, Inc. Registration Statement on Form S-3 Filed May 10, 2023 File No. 333-271793

Dear Adi Osovsky:

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