



DIVISION OF  
CORPORATION FINANCE

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

July 30, 2021

Arnd Christ  
Chief Financial Officer  
Immatics Biotechnologies GmbH  
Machtlfinger Str. 11  
81379 Munich  
Germany

**Re: Immatics N.V.**  
**Form 20-F for the fiscal year ended December 31, 2020**  
**Filed March 30, 2021**  
**File No. 001-39363**

Dear Mr. Christ:

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 Life Sciences