



DIVISION OF
CORPORATION FINANCE

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

November 15, 2022

Rene Russo
Chief Executive Officer
Xilio Therapeutics, Inc.
828 Winter Street, Suite 300
Waltham, MA 02451

Re: Xilio Therapeutics, Inc.
Registration Statement on Form S-3
Filed November 9, 2022
File No. 333-268264

Dear Rene Russo:

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Molly W. Fox, Esq.