



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2023

Dr. Mai-Britt Zocca  
President and Chief Executive Officer  
IO Biotech, Inc.  
Ole Maaløes Vej 3  
DK-2200 Copenhagen N  
Denmark

**Re: IO Biotech, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 30, 2023**  
**File No. 333-274267**

Dear Dr. Mai-Britt Zocca:

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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Istvan A. Hajdu, Esq.