



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2024

Amy Sullivan  
Chief Financial Officer  
IO Biotech, Inc.  
Ole Maaløes Vej 3  
DK-2200 Copenhagen N  
Denmark

**Re: IO Biotech, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**Filed March 5, 2024**  
**File No. 001-41008**

Dear Amy Sullivan:

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