



DIVISION OF  
CORPORATION FINANCE

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

December 28, 2022

Vlad Vitoc  
Chief Executive Officer  
MAIA Biotechnology, Inc.  
444 West Lake Street, Suite 1700  
Chicago, IL 60606

**Re: MAIA Biotechnology, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted December 23, 2022**  
**CIK No. 0001878313**

Dear Vlad Vitoc:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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

cc: Janeane Ferrari