

**Corvus Pharmaceuticals, Inc.**  
863 Mitten Road, Suite 102  
Burlingame, California 94010

August 13, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Jimmy McNamara

**Re: Corvus Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 6, 2024**  
**File No. 333-281318**

To the addressee set forth above:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333-281318) (the "**Registration Statement**") of Corvus Pharmaceuticals, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on August 15, 2024, or as soon as practicable thereafter, or at such other time thereafter as our counsel, Latham & Watkins LLP may request by telephone. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Phillip Stoup at (415) 395-8216.

Thank you for your assistance in this matter.

Very truly yours,

**CORVUS PHARMACEUTICALS, INC.**

By: /s/ Leiv Lea

Leiv Lea  
Chief Financial Officer

cc: Richard A. Miller, *Corvus Pharmaceuticals, Inc.*