Richard A. Miller, M.D. Chief Executive Officer Corvus Pharmaceuticals, Inc. 863 Mitten Road, Suite 102 Burlingame, CA 94010

Re: Corvus Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed August 6, 2024
File No. 333-281318
Dear Richard A. Miller, M.D.:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences cc: Phillip Stoup