

January 16, 2024

William Ho  
President and Chief Executive Officer  
IN8bio, Inc.  
350 5th Avenue, Suite 5330  
New York, New York 10118

Statement on Form S-3  
2024

Re: IN8bio, Inc.  
Registration

Filed January 12,  
File No. 333-276504

Dear William Ho:

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 Daniel Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Joshua A. Kaufman, Esq.