

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

DIVISION OF CORPORATION FINANCE

August 25, 2022

Matthew Gall Chief Financial Officer iTeos Therapeutics, Inc. 321 Arsenal St Watertown , MA

> Re: iTeos Therapeutics, Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 23, 2022 File No. 001-39401

Dear Mr. Gall:

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