



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2023

Fred Powell  
Chief Financial Officer  
LAVA Therapeutics N.V.  
520 Walnut St, Suite 1150  
Philadelphia, PA 19106

**Re: LAVA Therapeutics N.V.**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed March 24, 2022**  
**File No. 001-40241**

Dear Fred Powell:

We have completed our review of your filings. 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