



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2024

Arthur Kuan  
Chief Executive Officer  
CG Oncology, Inc.  
400 Spectrum Center Drive, Suite 2040  
Irvine, CA 92618

**Re: CG Oncology, Inc.  
Registration Statement on Form S-1  
Exhibit Nos. 10.6, 10.7, and 10.8  
Filed January 2, 2024  
File No. 333-276350**

Dear Arthur Kuan:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences