



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

DIVISION OF  
CORPORATION FINANCE

September 24, 2025

William Elder  
CFO and General Counsel  
CervoMed Inc.  
20 Park Plaza  
Suite 424  
Boston, MA 02116

**Re: CervoMed Inc.**  
**Form 10-K for the year ended December 31, 2024**  
**Filed March 17, 2025**  
**File No. 001-37942**

Dear William Elder:

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