



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2026

Lucinda Warren  
Chief Financial and Business Officer  
Cue Biopharma, Inc.  
40 Guest Street  
Boston, Massachusetts 02135

**Re: Cue Biopharma, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 16, 2026**  
**File No. 333-294366**

Dear Lucinda Warren:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Caroline Dotolo, Esq.