

August 17, 2022

Michael Bookman  
General Counsel  
Immuneering Corporation  
245 Main Street, Second Floor  
Cambridge, MA 02142

Corporation

Statement on Form S-3

2022

Re: Immuneering

Registration

Filed August 10,

File No. 333-266738

Dear Mr. Bookman:

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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Nathan Ajiashvili, Esq.