

July 26, 2022

William Ho
President and Chief Executive Officer
IN8bio, Inc.
350 5th Avenue, Suite 5330
New York, New York 10118

Statement on Form S-1
2022

Re: IN8bio, Inc.
Draft Registration
Submitted July 20,
CIK No. 0001740279

Dear Mr. Ho:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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.

Adams at (202) 551-6902 with any questions.

Please contact Abby

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Joshua A. Kaufman, Esq.