



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

DIVISION OF  
CORPORATION FINANCE

December 9, 2020

Jielun Zhu  
Chief Financial Officer  
I-Mab  
Suite 802, West Tower, OmniVision  
88 Shangke Road, Pudong District  
Shanghai, 201210  
People's Republic of China

**Re: I-Mab  
Registration Statement on Form F-1  
Filed December 1, 2020  
File No. 333-251050**

Dear Mr. Zhu:

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 Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Z. Julie Gao, Esq.