



DIVISION OF
CORPORATION FINANCE

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

August 7, 2020

Edward Sturchio
General Counsel
Immatic N.V.
2130 W. Holcombe Blvd., Suite 900
Houston, Texas 77030

Re: Immatic N.V.
Registration Statement on Form F-1
Filed July 31, 2020
File No. 333-240260

Dear Mr. Sturchio:

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 Laura Crotty at (202) 551-7614 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Mitchell S. Bloom