

# IMMUNOCORE

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VIA EDGAR

February 2, 2021

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Mr. Alan Campbell  
Mr. Jeffrey Gabor  
Ms. Jenn Do  
Ms. Mary Mast

Re: **Immunocore Holdings plc**  
**Registration Statement on Form F-1**  
**File No. 333-252166**

**Acceleration Request**

**Requested Date: February 4, 2021**  
**Requested Time: 4:00 P.M. Eastern Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form F-1 to become effective on February 4, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable, or at such later time as its counsel may orally request via telephone call to the staff. The Registrant hereby authorizes each of Divakar Gupta and Courtney Thorne of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Divakar Gupta of Cooley LLP at +1 212 479 6474, or in his absence, Courtney Thorne at + 1 617 937 2318. Thank you for your assistance with this matter.

*[Signature Page Follows]*

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Sincerely,

**IMMUNOCORE HOLDINGS PLC**

By: /s/ Bahija Jallal, Ph.D.

Name: Bahija Jallal, Ph.D.

Title: Chief Executive Officer

cc: Brian Di Donato, Chief Financial Officer, *Immunocore Holdings plc*  
Lily Hepworth, General Counsel, *Immunocore Holdings plc*  
Divakar Gupta, *Cooley LLP*  
Courtney T. Thorne, *Cooley LLP*  
Claire Keast-Butler, *Cooley (UK) LLP*

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