



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

DIVISION OF  
CORPORATION FINANCE

February 9, 2021

Bahija Jallal  
Chief Executive Officer  
Immunocore Holdings plc  
92 Park Drive  
Milton Park  
Abingdon, Oxfordshire OX14 4RY  
United Kingdom

**Re: Immunocore Holdings plc  
Form F-1  
Exhibit Nos. 10.5, 10.6, 10.7, 10.8, 10.9, 10.10, 10.11, 10.12 and 10.16  
Filed January 15, 2021  
File No. 333-252166**

Dear Dr. Jallal:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance