



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

DIVISION OF  
CORPORATION FINANCE

June 7, 2022

Bob Goeltz  
CFO  
Arcus Biosciences, Inc.  
3928 Point Eden Way  
Hayward, CA 94545

**Re: Arcus Biosciences, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**10-K filed February 23, 2022 File No. 1-38419**

Dear Mr. Goeltz:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences