

**CG Oncology, Inc.**  
**400 Spectrum Center Drive, Suite 2040**  
**Irvine, CA 92618**

January 22, 2024

**VIA EDGAR**

Mr. Jimmy McNamara  
Office of Life Sciences  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

**Re: CG Oncology, Inc.**  
**Registration Statement on Form S-1, as amended**  
**File No. 333-276350**

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned, on behalf of CG Oncology, Inc. (the "**Company**"), respectfully requests that the effective date of the Registration Statement on Form S-1 referred to above be accelerated so that it will become effective at 4:00 P.M. Eastern Time on January 24, 2024, or as soon as practicable thereafter.

Please contact Matthew T. Bush of Latham & Watkins LLP, counsel to the Company, at (858) 523-3962, to provide notice of effectiveness, or if you have any questions or require additional information regarding this matter. Thank you for your assistance and cooperation in this matter.

Very truly yours,

CG ONCOLOGY, INC.

By: /s/ Arthur Kuan

Arthur Kuan  
Chairman and Chief Executive Officer

cc: Arthur Kuan, *CG Oncology, Inc.*  
Corleen Roche, *CG Oncology, Inc.*  
Cheston J. Larson, *Latham & Watkins LLP*  
Anthony Gostanian, *Latham & Watkins LLP*  
Charles S. Kim, *Cooley LLP*  
Denny Won, *Cooley LLP*  
Kristin VanderPas, *Cooley LLP*  
Dave Peinsipp, *Cooley LLP*