May 16, 2024 John Alam, M.D. Chief Executive Officer CervoMed Inc. 20 Park Plaza, Suite 424 Boston, MA 02116 Re: CervoMed Inc. Registration Statement on Form S-1 Filed May 10, 2024 File No. 333-279343 Dear John Alam: 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 Doris Stacey Gama at 202-551-3188 with any questions. Sincerely,

> Division of Corporation Finance Office of Life Sciences Jason McCaffrey, Esq.

cc: