

March 25, 2024

Douglas Onsi  
Chief Executive Officer  
Leap Therapeutics, Inc.  
47 Thorndike Street, Suite B1-1  
Cambridge, MA 02141

Inc.

Statement on Form S-3

2024

Re: Leap Therapeutics,

Registration

Filed March 18,

File No. 333-278015

Dear Douglas Onsi:

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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Julio E. Vega, Esq.