

September 22, 2020

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

Inc.

Statement on Form S-3
2020

Re: Leap Therapeutics,
Registration
Filed September 14,
File No. 333-248797

Dear Mr. 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.

Drory at 202-551-8342 with any questions.

Please contact Jason L.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Julio E. Vega