

April 27, 2023

Douglas Onsi
Chief Executive Officer
LEAP THERAPEUTICS, INC.
47 Thorndike Street, Suite B1-1
Cambridge, MA 02141

INC.

Statement on Form S-3

2023

Re: LEAP THERAPEUTICS,

Registration

Filed April 21,

File No. 333-271399

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.

Hamill at 303-844-1008 with any questions.

Please contact Lauren

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Julio Vega