



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 9, 2018

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

**Re: Leap Therapeutics, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed February 23, 2018**  
**File No. 001-37990**

Dear Mr. Onsi:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance