



DIVISION OF  
CORPORATION FINANCE

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

August 17, 2021

Peter Hoang  
President and Chief Executive Officer  
Marker Therapeutics, Inc.  
3200 Southwest Freeway, Suite 2500  
Houston, TX 77027

**Re: Marker Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 10, 2021**  
**File No. 333-258687**

Dear Mr. Hoang:

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Owen Williams