



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2019

Deanne Miller  
COO, General Counsel & Company Secretary  
IMMUTEPT Ltd  
311 West 43rd Street  
12th Floor  
New York, NY 10036

**Re: IMMUTEPT Ltd**  
**Registration Statement on Form F-3**  
**Filed January 14, 2019**  
**File No. 333-229224**

Dear Ms. Miller:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance