



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2024

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

**Re: Leap Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 18, 2024**  
**File No. 333-278015**

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.

Please contact Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Julio E. Vega, Esq.