



DIVISION OF
CORPORATION FINANCE

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

November 10, 2021

Jonathan Freve
Chief Financial Officer
Galecto, Inc.
75 State Street, Suite 100
Boston, Massachusetts, 02109

Re: Galecto, Inc.
Registration Statement on Form S-3
Filed November 4, 2021
File No. 333-260778

Dear Mr. Freve:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Edwin O'Connor, Esq.