



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

DIVISION OF  
CORPORATION FINANCE

February 27, 2023

Ying Huang, Ph.D.  
Chief Executive Officer  
Legend Biotech Corporation  
2101 Cottontail Lane  
Somerset, NJ 08873

**Re: Legend Biotech Corp**  
**Form 20-F for Fiscal Year Ended December 31, 2021**  
**File No. 001-39307**

Dear Ying Huang:

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 Life Sciences

cc: Mark Ballantyne