



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2024

Ying Huang  
Chief Executive Officer  
Legend Biotech Corp  
2101 Cottontail Lane  
Somerset, NJ 08873

**Re: Legend Biotech Corp**  
**Form 20-F for Fiscal Year Ended December 31, 2023**  
**Filed March 19, 2024**  
**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