



DIVISION OF
CORPORATION FINANCE

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

June 12, 2023

James G. Cullem
Chief Executive Officer
Allarity Therapeutics, Inc.
24 School Street, 2nd Floor
Boston, MA 02108

Re: Allarity Therapeutics, Inc.
Registration Statement on Form S-1
Filed June 7, 2023
File No. 333-272469

Dear James G. Cullem:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Scott E. Bartel, Esq.