Peter Hoang Chief Executive Officer Marker Therapeutics, Inc. 5 West Forsyth Street, Suite 200 Jacksonville, FL 32202

> Re: Marker Therapeutics, Inc. Registration Statement on Form S-3 Filed October 30, 2018 File No. 333-228059

Dear Mr. Hoang:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of

Corporation Finance

Office of

Healthcare & Insurance cc: Mark A. Catchur, Esq.