

December 29, 2022

Peter Hoang  
Chief Executive Officer  
Marker Therapeutics, Inc.  
4551 Kennedy Commerce Dr.  
Houston, Texas 77027

Therapeutics, Inc.  
Statement on Form S-1  
2022

Re: Marker  
Registration  
Filed December 23,  
File No. 333-268979

Dear Peter 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.

Polynice at 202-551-8707 with any questions.

Please contact Cindy

Sincerely,

Division of Corporation Finance  
Office of Life Sciences