



DIVISION OF
CORPORATION FINANCE

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

January 15, 2025

Juan Vera
Chief Executive Officer
Marker Therapeutics, Inc.
2450 Holcombe Blvd, Suite BCM-A, MS: BCM251
Houston, TX 77021

Re: Marker Therapeutics, Inc.
Registration Statement on Form S-3
Filed January 10, 2025
File No. 333-284233

Dear Juan Vera:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Mark A. Catchur, Esq.