

July 8, 2021

Ying Huang, Ph.D.  
Chief Executive Officer  
Legend Biotech Corporation  
2101 Cottontail Lane  
Somerset, NJ 08873

Corporation  
Statement on Form F-3

Re: Legend Biotech

Registration

Filed July 2, 2021  
File No. 333-257625

Dear Dr. Huang:

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.

Gessert at 202-551-2326 with any questions.

Please contact David

Sincerely,

Division of Corporation Finance  
Office of Life Sciences