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Somerset, NJ 08873

VIA EDGAR

June 2, 2020

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Mail Stop 4546
Washington, D.C. 20549

Attn: Ms. Jenn Do
Ms. Lisa Vanjoske
Mr. Jeffrey Gabor
Ms. Celeste Murphy

**Re: Legend Biotech Corporation
Registration Statement on Form F-1
File No. 333-238232**

Acceleration Request

Requested Date: Thursday, June 4, 2020
Requested Time: 4:00 P.M. Eastern Daylight Time

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form F-1 (File No. 333-238232) (the "**Registration Statement**") to become effective on June 4, 2020, at 4:00 p.m., Eastern Daylight Time, or as soon thereafter as is practicable, or at such later time as the Registrant or its counsel may orally request via telephone call to the staff (the "**Staff**").

Once the Registration Statement has been declared effective, please orally confirm that event with Divakar Gupta of Cooley LLP (212) 479-6474, counsel to the Registrant, Robert W. Phillips at (415) 693-2020 or Mark Ballantyne at (703) 456-8084.

Very truly yours,

Legend Biotech Corporation

By: /s/ Yuan Xu

Yuan Xu

Chief Executive Officer

cc: Yuan Xu, Ph.D., Legend Biotech Corporation
Ying Huang, Ph.D., Legend Biotech Corporation
Robert W. Phillips, Cooley LLP
Richard C. Segal, Cooley LLP
Mark Ballantyne, Cooley LLP
Richard D. Truesdell, Jr., Davis Polk & Wardwell LLP
Yasin Keshvargar, Davis Polk & Wardwell LLP