

September 16, 2024

Ying Huang  
Chief Executive Officer  
Legend Biotech Corp  
2101 Cottontail Lane  
Somerset, NJ 08873

Re: Legend Biotech Corp  
Form 20-F for Fiscal Year Ended December 31, 2023  
Filed March 19, 2024  
File No. 001-39307

Dear Ying Huang:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences