

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

November 10, 2021

Jonathan Freve Chief Financial Officer Galecto, Inc. 75 State Street, Suite 100 Boston, Massachusetts, 02109

Re: Galecto, Inc.
Registration Statement on Form S-3
Filed November 4, 2021
File No. 333-260778

Dear Mr. Freve:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Edwin O'Connor, Esq.