

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

2021

Filed November 4,

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.