

December 16, 2020

Holly Vance  
General Counsel  
Neoleukin Therapeutics, Inc.  
360-1616 Eastlake Avenue East  
Seattle, Washington 98102

Therapeutics, Inc.  
Statement on Form S-3  
2020

Re: Neoleukin  
Registration  
Filed December 11,  
File No. 333-251294

Dear Ms. Vance:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Julia Forbess, Esq.