Harold Shlevin Chief Executive Officer Galectin Therapeutics Inc. 4960 Peachtree Industrial Blvd., Suite 240 Norcross, GA 30071

> Re: Galectin Therapeutics Inc. Registration Statement on Form S-3 Filed March 6, 2019 File No. 333-230085

Dear Dr. Shlevin:

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 Dorrie Yale at 202-551-8776 with any questions.

Sincerely,

Division of

Corporation Finance

Healthcare & Insurance Robert E. Tritt cc:

Office of