

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

March 22, 2023

Ankur Dhingra Chief Financial Officer Summit Therapeutics Inc. 2882 Sand Hill Road, Suite 106 Menlo Park, CA 94025

Re: Summit Therapeutics Inc.
Registration Statement on Form S-3
Filed March 17, 2023
File No. 333-270656

Dear Ankur Dhingra:

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Adam Finerman, Esq.