



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2025

William Rice  
Chief Executive Officer  
Aptose Biosciences Inc.  
12770 High Bluff Drive, Unit 120  
San Diego, CA 92130

**Re: Aptose Biosciences Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 23, 2025**  
**File No. 001-32001**

Dear William Rice:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Daniel M. Miller, Esq.