

July 19, 2021

Kurt Gustafson
Chief Financial Officer
Spectrum Pharmaceuticals, Inc.
11500 South Eastern Avenue, Suite 240
Henderson, Nevada 89052

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Spectrum

Registration

Filed July 13, 2021

File No. 333-257876

Dear Mr. Gustafson:

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 Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Teri O'Brien