



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2019

Gregory Chow  
Senior Vice President and Chief Financial Officer  
Aptose Biosciences Inc.  
251 Consumers Road, Suite 1105  
Toronto, Ontario, Canada M2J 4R3

**Re: Aptose Biosciences Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 12, 2019**  
**File No. 001-32001**

Dear Mr. Chow:

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 Healthcare & Insurance