



October 23, 2018

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: Rolf Sundwall
Mark Brunhofer
Christine Westbrook
Suzanne Hayes

**Re: Tiziana Life Sciences plc
Amendment No. 3 to Registration Statement on Form F-1
Filed October 18, 2018
File No. 333-226368**

Ladies and Gentlemen:

On behalf of Tiziana Life Sciences plc (the “**Company**”), we are submitting this letter and the following information in response to a letter, dated October 3, 2018, from the staff (the “**Staff**”) of the U.S. Securities and Exchange Commission (the “**Commission**”) with respect to the Company’s registration statement on Form F-1 (Amendment 3) submitted on October 18, 2018 (the “**Registration Statement**”). We are also electronically transmitting an amended version of the Registration Statement (“**Amendment 4**”) and sending the Staff a hard copy of this letter, Amendment 4 and a blackline between Amendment 4 and Amendment 3.

The numbering of the paragraphs below corresponds to the numbering of the comments in the letter. For the Staff’s convenience, we have incorporated your comments into this response letter in italics. Capitalized terms used in this letter but otherwise not defined herein shall have the meanings ascribed to such terms in Amendment 4.

Registration Statement on Form F-1
Prospectus Summary
Selected Risks Affecting Our Business, page 4

1. *We note your response to comment 1, which we reissue. Please also amend your disclosure in the Summary section to highlight the risk that certain existing shareholders will exert significant influence over matters that require shareholder approval.*

Response: The Company respectfully acknowledges the Staff’s comment and advises the Staff that the Company has amended the relevant disclosure accordingly on page 5.

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Capitalization, page 51

2. *Please revise your presentation so that the balance of your cash and short-term deposits and short-term investments is not included in the total capitalization amount.*

Response: The Company respectfully acknowledges the Staff's comment and advises the Staff that the Company has revised the presentation accordingly on page 51.

3. *Refer to our prior comment 3. Please explain to us how the increase in cash and short term deposits and short-term investments between the Actual and Pro Forma columns of your disclosure reflects the \$1,163,550 of gross proceeds from the issuance of unsecured loans.*

Response: The Company respectfully acknowledges the Staff's comment and advises the Staff that the Company has reflected the use of the \$1,163,550 gross proceeds in the pro forma column on page 51. The majority of the gross proceeds were used to clear existing liabilities and the cash position on the pro forma reflects the Company's cash balance at the pro forma date.

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Please contact me at +44 (0) 20 7556 4230 with any questions or further comments regarding the Company's responses to the Staff's comments.

Yours sincerely,

/s/ Edward Dyson

Edward Dyson

cc: Tiziano Lazzaretti, Tiziana Life Sciences plc

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