

**Tiziana Life Sciences plc**  
**3rd Floor, 11-12 St James's Square**  
**London SW1Y 4LB**  
**United Kingdom**

**VIA EDGAR**

October 30, 2018

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

Attention: Rolf Sundwall  
Mark Brunhofer  
Christine Westbrook  
Suzanne Hayes

**Re: Tiziana Life Sciences plc**  
**Acceleration Request for Registration Statement on Form F-1**  
**File No. 333-226368**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Tiziana Life Sciences plc (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to Thursday, November 1, 2018, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Cooley (UK) LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Cooley (UK) LLP, by calling Edward Lukins at +44 (0) 20 7556 4261 or Edward Dyson at +44(0) 20 7556 4230.

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If you have any questions regarding this request, please contact our counsel, Cooley (UK) LLP, by calling Edward Lukins at +44 (0) 20 7556 4261 or Edward Dyson at +44(0) 20 7556 4230. Thank you for your assistance with this matter.

Sincerely,

TIZIANA LIFE SCIENCES PLC

/s/ Kunwar Shailubhai

Kunwar Shailubhai

Chief Executive Officer

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