

September 7, 2023

Spiro Rombotis  
Chief Executive Officer  
Cyclacel Pharmaceuticals, Inc.  
200 Connell Drive, Suite 1500  
Berkeley Heights, NJ 07922

Pharmaceuticals, Inc.  
Statement on Form S-3  
2023

Re: Cyclacel  
Registration  
Filed September 1,  
File No. 333-274328

Dear Spiro Rombotis:

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.

Howes at 202-551-3370 with any questions.

Please contact Tyler

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Joel I. Papernik, Esq.