

Cyclacel Pharmaceuticals, Inc.
200 Connell Drive, Suite 1500
Berkeley Heights, NJ 07922
(908) 517-7330

December 1, 2010

VIA EDGAR

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

Attention: Jeffrey P. Riedler, Esq.

RE: Cyclacel Pharmaceuticals, Inc.
Registration Statement on Form S-1 (Commission File No. 333-170421)
Acceleration Request

Dear Mr. Riedler:

Pursuant to Rule 461 of the Rules and Regulations promulgated under the Securities Act of 1933, as amended, Cyclacel Pharmaceuticals, Inc. (the "**Company**") hereby respectfully requests that the effectiveness of the above-captioned Registration Statement on Form S-1 be accelerated to Monday, December 6, 2010, at 4:00 p.m. Eastern Time, or as soon as practicable thereafter.

The Company acknowledges that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Any questions regarding this request should be addressed to Avisheh Avini, Esq., at Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., The Chrysler Center, 666 Third Avenue, New York, New York, 10017, telephone (212) 692-6200.

Very truly yours,

Cyclacel Pharmaceuticals, Inc.

/s/ Paul McBarron

By: Paul McBarron

Its: Executive Vice President –
Finance, Chief Operating Officer and
Chief Financial Officer

cc: Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
Joel I. Papernik, Esq.
Todd E. Mason, Esq.