

CYCLACEL PHARMACEUTICALS, INC.  
200 Connell Drive, Suite 1500  
Berkeley Heights, New Jersey 07922  
United States of America

April 22, 2011

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Judiciary Plaza  
Washington, D.C. 20549  
Attention: Johnny Gharib, Esq.

Re: **Cyclacel Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3, as amended (SEC File No. 333-173291)**

Ladies and Gentlemen:

With respect to the above-referenced Registration Statement on Form S-3, as amended (the "**Registration Statement**"), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests, on behalf of Cyclacel Pharmaceuticals, Inc. (the "**Company**"), that the Securities and Exchange Commission accelerate the effective date of the Registration Statement to 4:30 p.m. on Tuesday, April 26, 2011, or as soon as practicable thereafter.

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

The Company acknowledges to the Securities and Exchange Commission (the "**Commission**") that: (i) should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, the Commission is not foreclosed from taking any action with respect to the filing; (ii) 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 (iii) the Company may not assert 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.

Please call Avisheh Avini, Esq., of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (212) 692-6200 with any comments or questions regarding the Registration Statement.

Very truly yours,

/s/ Paul McBarron

Paul McBarron  
Chief Operating Officer, Chief Financial Officer,  
Executive Vice President-Finance