

May 10, 2024

Paul McBarron  
Chief Financial Officer and Chief Operating Officer  
Cyclacel Pharmaceuticals, Inc.  
200 Connell Drive, Suite 1500  
Berkeley Heights, NJ 07922

Pharmaceuticals, Inc.

Statement on Form S-1

Re: Cyclacel

Registration

Filed May 6, 2024  
File No. 333-279157

Dear Paul McBarron:

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.

Please contact Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jeffrey P. Shultz