

[MINTZ LEVIN LOGO OMITTED]

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July 27, 2006

VIA EDGAR AND FEDEX

Amy C. Bruckner, Staff Accountant
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

RE: CYCLACEL PHARMACEUTICALS, INC.
ITEM 4.02(A) FORM 8-K FILED JUNE 29, 2006
FILED MARCH 1, 2006
FILE NO. 000-50626

Dear Ms. Bruckner:

On behalf of Cyclacel Pharmaceuticals, Inc. (the "Company"), we respond as follows to the Staff's legal comments dated June 30, 2006 relating to the above-captioned Form 8-K. Please note that for the Staff's convenience, we have recited each of the Staff's comments and provided our response to each comment immediately thereafter.

Item 4.02(a) Form 8-K filed June 29, 2006

1. Please revise your disclosure and tell us when you intend to file the amendments to your Form 10-Q filed May 16, 2006 and your Form 8-K/A filed May 27, 2006.

ON JULY 7, 2006, CYCLACEL FILED AN AMENDED FORM 10-Q AND AN AMENDED FORM 8-K/A.

2. Please revise your disclosure to specify whether you have reconsidered, in accordance with item 307 of Regulation S-K, the adequacy of your previous assertion in your March 31, 2006 Form 10-Q regarding your disclosure controls and procedures, particularly in light of the material error and issue that you have described.

WE HAVE AMENDED THE TEXT IN ACCORDANCE WITH THE STAFF'S REQUEST REGARDING THE ADEQUACY OF CYCLACEL'S DISCLOSURE CONTROLS AND PROCEDURES. PLEASE SEE THE AMENDED FILINGS.

MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

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Closing Comments

At the request of the Staff, the Company acknowledges that (i) the Company is responsible for the adequacy and accuracy of the disclosure in the filing; (ii) Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and (iii) it may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please do not hesitate to contact me directly should you require any further information with respect to this filing or any future filings with respect to the Company.

Sincerely,

/s/ Todd E. Mason

Todd E. Mason

cc: Paul McBarron
Cyclacel Pharmaceuticals, Inc.