

March 16, 2020

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

Re: Cyclacel Pharmaceuticals, Inc.
Registration Statement on Form S-1
Filed March 13, 2020
File No. 333-237180

Dear Mr. 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.

Please contact William Mastrianna, Attorney-Adviser, at (202) 551-3778 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Joel Papernik