



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

January 6, 2017

Via E-mail

Michael J. Loiacono  
Chief Financial Officer  
TapImmune, Inc.  
50 N. Laura Street, Suite 2500  
Jacksonville, FL 32202

**Re: TapImmune, Inc.  
Registration Statement on Form S-3  
Filed December 22, 2016  
File No. 333-215258**

Dear Mr. Loiacono:

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 Johnny Gharib at (202) 551-3170 with any questions.

Sincerely,

/s/ Joseph McCann for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Via E-mail  
Mark A. Catchur, Esq.  
Shumaker, Loop & Kendrick, LLP