



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2017

Michael J. Loiacono  
Chief Financial Officer  
Tapimmune Inc.  
5 West Forsyth Street; Suite 200  
Jacksonville, FL 32202

**Re: TAPIMMUNE INC.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 14, 2017  
Form 10-Q for the Period Ended June 30, 2017  
Filed August 7, 2017  
File No. 001-37939**

Dear Mr. Loiacono:

We have reviewed your September 27, 2017 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 25, 2017 letter.

Form 10-Q for the period ended June 30, 2017

Notes to Consolidated Financial Statements  
Note 6. Research Agreement Obligations, page 8

1. Please provide the legal opinion from VanDorpe N.V. that supports your view that you have been released from the liabilities related to the Crucell Holland Research License and Option Agreement.

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You may contact Sasha Parikh at 202-551-3627 or Christine Torney at 202-551-3652 with any questions.

Division of Corporation Finance  
Office of Healthcare and  
Insurance