



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

DIVISION OF  
CORPORATION FINANCE

June 14, 2019

Glyn Edwards  
Chief Executive Officer  
Summit Therapeutics plc  
136a Eastern Avenue  
Milton Park, Abingdon  
Oxfordshire OX14 4SB  
United Kingdom

**Re: Summit Therapeutics plc**  
**Registration Statement on Form F-3**  
**Filed June 12, 2019**  
**File No. 333-232074**

Dear Mr. Edwards:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Brian Johnson, Esq.