



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2017

Kunwar Shailubhai  
Chief Executive Officer  
Tiziana Life Sciences plc  
3rd Floor, 11-12 St James's Square  
London SW1 4LB, United Kingdom

**Re: Tiziana Life Sciences plc**  
**Draft Registration Statement on Form 20-F**  
**Filed November 30, 2017**  
**File No. 377-01809**

Dear Mr. Shailubhai:

Our preliminary review of your draft registration statement indicates that it fails in numerous material respects to comply with the requirements of the form. For instance, we note the audit report is not dated. Further, you indicate in Note 2 on page F-7 that your financial statements have been prepared in accordance with IFRS as adopted by the European Union, IFRIC interpretations and the Companies Act of 2006. Your auditors indicate in their report on page F-2 that your financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles (US GAAP). In order to provide financial statements without reconciliation to US GAAP, please revise your filing to provide financial statements and an audit report that consistently refer to IFRS as issued by the IASB as stipulated in Item 17(c) of Form 20-F. Finally, we note that while the Balance Sheet dated June 30, 2017 on page F-3 indicates the line items are written in the thousands, the cash and cash equivalent line item is not. Accordingly, we will not perform a detailed examination of the draft registration statement and we will not issue comments.

You may submit a substantive amendment to correct the deficiencies. Please contact Ada D. Sarmiento at 202-551-3798 or Mary Beth Breslin at 202-551-3625 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Ed Lukins, Esq.