



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2019

Frank Thomas  
Chief Financial Officer  
Orchard Therapeutics plc  
108 Cannon Street  
London EC4N 6EU  
United Kingdom

**Re: Orchard Therapeutics plc**  
**Draft Registration Statement on Form F-1**  
**Submitted May 3, 2019**  
**CIK No. 0001748907**

Dear Mr. Thomas:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance