



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2021

Robert Bahns  
Chief Financial Officer  
SmartKem, Inc.  
Manchester Technology Center, Hexagon Tower  
Delaunays Road, Blackley  
Manchester, M9 8GQ U.K.

**Re: SmartKem, Inc.**  
**Form S-1 Filed March 12, 2021**  
**File No. 333-254222**

Dear Mr. Bahns:

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 Jeffrey Gordon at 202-551-3866 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing