



DIVISION OF
CORPORATION FINANCE

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

June 7, 2021

Keeren Shah
Finance Director
AccuStem Sciences Ltd
107 Cheapside, 9th Floor
London EC2V 6DN United Kingdom

Re: AccuStem Sciences Ltd
Registration Statement on Form 20-F
Filed March 12, 2021
File No. 000-56257

Dear Ms. Shah:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jeffrey Fessler, Esq.