



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2021

Tom Adams  
General Counsel  
Rockley Photonics Holdings Ltd  
3rd Floor, 1 Ashley Road  
Altrincham, Cheshire, United Kingdom, WA14 2DT

**Re: Rockley Photonics Holdings Ltd  
Registration Statement on Form S-1  
Filed September 9, 2021  
File No. 333-259398**

Dear Mr. Adams:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Davina K. Kaile