

November 14, 2022

Daniel Hood  
General Counsel  
Achilles Therapeutics plc  
245 Hammersmith Road  
London W6 8PW

Therapeutics plc  
Statement on Form F-3  
2022

Re: Achilles  
Registration  
Filed November 8,  
File No. 333-268239

Dear Daniel Hood:

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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Seo Salimi