



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2024

Richard Stewart  
Chief Executive Officer  
Achieve Life Sciences, Inc.  
2722 29th Drive SE, Suite 100  
Bothell, WA 98021

**Re: Achieve Life Sciences, Inc.  
Registration Statement on Form S-3  
Filed November 7, 2024  
File No. 333-283070**

Dear Richard Stewart:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Amanda Rose, Esq.