



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2025

Ivor Elrifi  
Chief Executive Officer  
Tiziana Life Sciences Ltd  
420 Lexington Avenue, Suite 2525  
New York, NY 10170

**Re: Tiziana Life Sciences Ltd**  
**Registration Statement on Form F-3**  
**Filed March 24, 2025**  
**File No. 333-286064**

Dear Ivor Elrifi:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jeffrey J. Fessler, Esq.