



DIVISION OF
CORPORATION FINANCE

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

February 6, 2026

Robert J. Dempsey
Chief Executive Officer and Director
OKYO Pharma Limited
Martello Court
Admiral Park
St. Peter Port
Guernsey GY1 3HB

Re: OKYO Pharma Limited
Registration Statement on Form F-3
Filed February 2, 2026
File No. 333-293145

Dear Robert J. Dempsey:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Anna Tomczyk, Esq.