

April 26, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549-3720

Attention: Gary Guttentberg

Re: **4D pharma plc**
Post-Effective Amendment No. 1 on Form F-3 to Registration Statements on Form F-1
File Nos. 333-255474, 333-259501

Acceleration Request
Requested Date: April 28, 2022
Requested Time: 4:00 P.M. Eastern Time

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, 4D pharma plc (the “**4D Pharma**” or the “**Company**”) hereby requests that the above-referenced Registration Statement on Form F-3 (File Nos. 333-255474; 333-259501) (the “**Registration Statement**”) be declared effective at the “Requested Date” and “Requested Time” set forth above, or at such later time as the Company or its counsel may orally request via telephone call to the Staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Steven Bernard at (650) 714-8525.

Sincerely,

4D PHARMA PLC

/s/ Duncan Peyton

Duncan Peyton, 4D pharma plc
Chief Executive Officer

cc (w/o enclosures): Steven Bernard, Wilson Sonsini Goodrich & Rosati, P.C.
Melissa Rick, Wilson Sonsini Goodrich & Rosati, P.C.
