

April 26, 2022

Duncan Peyton
Chief Executive Officer
4D Pharma PLC
5th Floor, 9 Bond Court
Leeds
LS1 2JZ
United Kingdom

Re: 4D Pharma PLC
Registration

Statement on Form F-3

Filed April 21,

2022

File No. 333-264419

Dear Mr. Peyton:

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 Gary

Guttenberg at (202) 551-6477 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Steven Bernard