

February 24, 2021

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: Kristin Lohead
Terence O'Brien
Margaret Schwartz
Laury Crotty

Re: **4D pharma plc**
Registration Statement on Form F-4
File No. 333-250986

Acceleration Request

Requested Date: Thursday, February 25, 2021
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-4 (File No. 333-250986) (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 Bradley L. Finkelstein at (650) 565-3514.

[Signature page follows]

Sincerely,

4D PHARMA PLC

/s/ Duncan Peyton

Duncan Peyton, 4D pharma plc
Chief Executive Officer

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