

May 21, 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: Joseph McCann  
Daniel Gordon

Re: **4D pharma plc**  
**Registration Statement on Form F-1**  
**File No. 333-255474**

**Acceleration Request**

**Requested Date: Monday, May 24, 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-1 (File No. 333-255474) (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]*

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Sincerely,

4D PHARMA PLC

*/s/ Duncan Peyton*

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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.

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