



DIVISION OF
CORPORATION FINANCE

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

December 28, 2021

John Bencich
Chief Executive Officer
ACHIEVE LIFE SCIENCES, INC.
1040 West Georgia Street, Suite 1030
Vancouver, BC V6E 4H1

**Re: ACHIEVE LIFE SCIENCES, INC.
Registration Statement on Form S-3
Filed December 21, 2021
File No. 333-261811**

Dear Mr. Bencich:

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Amanda Rose, Esq.