



DIVISION OF
CORPORATION FINANCE

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

January 4, 2023

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 29, 2022
File No. 333-269059

Dear John 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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Amanda Rose, Esq.