

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

May 2, 2024

John Bencich Chief Executive Officer Achieve Life Sciences, Inc. 22722 29th Drive SE, Suite 100 Bothell, WA 98021

> Re: Achieve Life Sciences, Inc. Registration Statement on Form S-3 Filed April 26, 2024 File No. 333-278961

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Chelsea Anderson