

**ACHIEVE LIFE SCIENCES, INC.**  
**1040 West Georgia Street, Suite 1030**  
**Vancouver, British Columbia, Canada V6E 4H1**

February 7, 2019

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Robert Errett

Re: Achieve Life Sciences, Inc. Registration Statement on Form S-3  
Filed December 26, 2018 (File No. 333-229019)

**Requested Date: February 11, 2019**

**Requested Time: 4:30 p.m. Eastern Time**

Ladies and Gentlemen:

Achieve Life Sciences, Inc. (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to make the above-captioned Registration Statement on Form S-3 effective at the "**Requested Date**" and "**Requested Time**" set forth above or as soon thereafter as practicable.

The Registrant hereby authorizes Alan Smith or Amanda Rose, both of whom are attorneys with the Registrant's outside legal counsel, Fenwick & West LLP, to orally modify or withdraw this request for acceleration.

The Registrant requests that it be notified of such effectiveness by a telephone call to Ms. Rose at (206)889-4553, or in her absence, Mr. Smith at (206) 389-4530.

Sincerely,

**ACHIEVE LIFE SCIENCES, INC.**

By: /s/ John Bencich  
John Bencich  
Chief Financial Officer