

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

December 12, 2019

**VIA EDGAR**

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

Re: Achieve Life Sciences, Inc. Withdrawal of Request for Acceleration of Effectiveness of Registration Statement on FormS-1 (File No. 333-234530) originally filed November 6, 2019, as amended.

Ladies and Gentlemen:

Achieve Life Sciences, Inc. (the “*Registrant*”) hereby withdraws its request, date December 10, 2019, that the Registration Statement on FormS-1 (File No. 333-234530), as amended (the “*Registration Statement*”) become effective on December 12, 2019 at 4:30 PM or as soon thereafter as practicable.

If you have any questions regarding the foregoing, please contact our counsel, Chelsea Anderson at (206)389-4516 or, in her absence, Alan Smith at (206) 389-4530, of Fenwick & West LLP.

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Sincerely,

**ACHIEVE LIFE SCIENCES, INC.**

By: /s/ John Bencich

John Bencich

Chief Financial Officer

cc: Richard Stewart, Chairman and Chief Executive Officer  
**Achieve Life Sciences, Inc.**

Alan C. Smith  
Chelsea Anderson  
**Fenwick & West LLP**

[Signature Page to Company Acceleration Request Letter]