

**Ladenburg Thalmann & Co. Inc.**

999 Vanderbilt Beach Road, Suite 200

Naples, Florida 34108

June 13, 2018

**VIA FACSIMILE AND EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Washington, DC 20549

**Re:ACHIEVE LIFE SCIENCES, INC.  
Registration Statement on Form S-1 (Registration No. 333-224840)  
Concurrence in Acceleration Request**

Ladies and Gentlemen:

Ladenburg Thalmann & Co. Inc. ("Ladenburg"), as representative of the underwriters for the above-referenced offering, hereby concurs in the request by Achieve Life Sciences, Inc. that the effective date of the above-referenced registration statement be accelerated to 4:30 p.m. (Eastern Time), or as soon as practicable thereafter, on June 14, 2018, pursuant to Rule 461 under the Securities Act. Ladenburg affirms that it is aware of its obligations under the Securities Act in connection with this offering.

Very truly yours,

**LADENBURG THALMANN & CO. INC.**

By: /s/ Nicholas Stergis

Name: Nicholas Stergis

Title: Managing Director