

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

December 30, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Christine Westbrook

Re: Achieve Life Sciences, Inc. Registration Statement on Form S-3 (File No. 333-261811) filed December 21, 2021.

Requested Date: January 5, 2022
Requested Time: 4:00 PM Pacific Time

Ladies and Gentlemen:

Achieve Life Sciences (the “*Registrant*”) hereby requests that the Securities and Exchange Commission (the “*Commission*”) take appropriate action to declare 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, or at such later time as the Registrant may orally request via telephone call to the staff of the Commission.

The Registrant hereby authorizes Amanda L. Rose and Chelsea Anderson, 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) 389-4553 or, in her absence, to Ms. Anderson at (206) 389-4516.

* * *

Sincerely,

ACHIEVE LIFE SCIENCES, INC.

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

cc: Amanda L. Rose, Esq.
Chelsea Anderson, Esq.
Fenwick & West LLP