



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2022

Bryan Kobel  
Chief Executive Officer  
TC BioPharm (Holdings) plc  
Maxim 1, 2 Parklands Way  
Holytown, Motherwell, ML1 4WR  
Scotland, United Kingdom

**Re: TC BioPharm (Holdings) plc**  
**Registration Statement on Form F-1**  
**Filed December 12, 2022**  
**File No. 333-268755**

Dear Bryan Kobel:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Stephen Cohen, Esq