

**EF Hutton,**  
**division of Benchmark Investments, LLC**  
590 Madison Avenue, 39th Floor  
New York, NY 10022

May 26, 2022

**VIA EDGAR**

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

Re: TC BioPharm (Holdings) plc (the "Company")  
Registration Statement on Form F-1  
File No. 333-265159

WITHDRAWAL OF ACCELERATION REQUEST

Ladies and Gentlemen:

Reference is made to our letter dated May 23, 2022 (the "Acceleration Request"), in which we, as representative of the underwriters of the proposed public offering of securities of the Company, joined the Company's request pursuant to Rule 461 under the Securities Act of 1933, as amended, that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the above-referenced registration statement and declare it, as then amended, effective at 5:00 p.m., Eastern Daylight Time, on Wednesday, May 25, 2022, or as soon thereafter as practicable.

We hereby notify the Commission of our withdrawal of the Acceleration Request.

Sincerely yours,

By: /s/ Sam Fleischman  
Name: Sam Fleischman  
Title: Supervisory Principal

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