

**180 LIFE SCIENCES CORP.**  
**3000 El Camino Real, Bldg. 4, Suite 200**  
**Palo Alto, CA 94306**

May 10, 2023

**VIA EDGAR**

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

Attention: Jimmy McNamara

**Re: 180 Life Sciences Corp.**  
**Registration Statement on Form S-1**  
**Filed May 5, 2023**  
**File No. 333-271703**

Dear Mr. McNamara:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, 180 Life Sciences Corp. hereby requests that the effective date of the above-referenced Registration Statement on Form S-1 be accelerated so that it will become effective at 4:00 p.m. Eastern time on May 12, 2023, or as soon as practicable thereafter.

Please contact Stephen P. Alicanti of DLA Piper LLP (US) at (212) 335-4783 with any questions, and please notify him when this request for acceleration has been granted.

Thank you for your assistance in this matter.

Sincerely,

180 LIFE SCIENCES CORP.

By: /s/ Ozan Pamir  
Ozan Pamir  
Chief Financial Officer

cc: James N. Woody, 180 Life Sciences Corp.  
Fahd M.T. Riaz, DLA Piper LLP (US)  
Stephen P. Alicanti, DLA Piper LLP (US)