

**A.G.P. / Alliance Global Partners**

590 Madison Ave., 28<sup>th</sup> Floor  
New York, NY 10022

August 9, 2023

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: 180 Life Sciences Corp.  
Registration Statement on Form S-1  
File No. 333-272749**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the “Securities Act”), A.G.P. / Alliance Global Partners as Placement Agent, hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 4:00pm Eastern Time on August 9, 2023 or as soon thereafter as practicable.

Very truly yours,

A.G.P. / Alliance Global Partners

By: /s/ Thomas J. Higgins

Name: Thomas J. Higgins

Title: Managing Director