



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

May 16, 2025

Division of Corporation Finance  
U.S. Securities and Exchange Commission  
Washington D.C. 20549

VIA EDGAR

**Re: 180 Life Sciences Corp.  
Form S-3 Registration Statement  
File No. 333-287150**

**Acceleration Request**

**Request Date:** May 20, 2025

**Request Time:** 4:00 p.m. Eastern Time (or as soon thereafter as practicable)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, 180 Life Sciences Corp. (the "Registrant") hereby requests that the United States Securities and Exchange Commission (the "Commission") take appropriate action to cause the above-captioned Registration Statement (the "Registration Statement") to become effective at 4:00 p.m. Eastern Standard Time, Tuesday, May 20, 2025, or as soon thereafter as practicable.

Please contact Mr. David M. Loev of The Loev Law Firm, PC at (832) 930-6432, with any questions you may have concerning this request, and please notify him when this request for acceleration has been granted.

Very truly yours,

/s/ Blair Jordan

Blair Jordan  
Interim Chief Executive Officer