

Celsus Therapeutics PLC
53 Davies Street
London W1K 5JH
United Kingdom

March 11, 2015

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Mail Stop 6010
100 F Street, N.E.
Washington, D.C. 20549
Attention: Filing Desk

Re: Celsus Therapeutics PLC
Request for Withdrawal of Registration Statement on Form S-1 (File No. 333-200407)

Ladies and Gentlemen:

On November 20, 2014, Celsus Therapeutics PLC, a company organized under the laws of England and Wales (the "Company"), filed a Registration Statement on Form S-1 (File No. 333-200407) (together with the exhibits thereto, the "Registration Statement") under the Securities Act of 1933, as amended (the "Securities Act"), with the Securities and Exchange Commission (the "Commission").

Pursuant to Rule 477 under the Securities Act, the Company hereby requests that the Commission consent to the withdrawal of the Registration Statement effective as of the date hereof or at the earliest practicable date hereafter.

No securities were sold or will be sold under the Registration Statement. The Company submits this request for withdrawal as it does not intend to pursue the contemplated public offering at this time. The Company reserves the right to undertake one or more subsequent private offerings in reliance on Rule 155(c) of the Securities Act.

The Company respectfully requests, in accordance with Rule 457(p) under the Securities Act, that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the Company's account to be offset against the filing fee for any future registration statement or registration statements.

Please address any questions you may have to Jeffrey P. Schultz, Esq. at Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., 666 Third Avenue, New York, New York 10017, telephone number (212) 692-6732, e-mail: jschultz@mintz.com.

Thank you for your assistance with this matter.

CELSUS THERAPEUTICS PLC

By: /s/ Gur Roshwalb
Gur Roshwalb
Chief Executive Officer

cc: *Securities and Exchange Commission*
Jeffrey P. Riedler
Christina DeRosa

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
Jeffrey P. Schultz, Esq.
