

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 28, 2018

Steve Martin Chief Financial Officer AmpliPhi Biosciences Corp 3579 Valley Centre Drive, Suite 100 San Diego, CA 92130

> Re: AmpliPhi Biosciences Corp Registration Statement on Form S-1 Filed August 21, 2018 File No. 333-226959

Dear Mr. Martin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Dorrie Yale at 202-551-8776 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance

cc: James Pennington