

**OKYO Pharma Ltd.  
Martello Court  
Admiral Park  
St. Peter Court  
Guernsey GY1 3HB**

January 12, 2023

**VIA EDGAR**

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

Attention: Tyler Howes

**Re: OKYO Pharma Ltd.  
Registration Statement on Form F-1/A  
File No. 333-268675**

Ladies and Gentlemen:

OKYO Pharma Ltd. (the "Company") hereby respectfully withdraws its request, dated January 10, 2023, that the effective date of the registration statement referred to above be accelerated so that it will become effective at 5:00 p.m., Eastern Standard Time, on Thursday, January 12, 2023. The Company intends to submit a revised acceleration request at a later date.

Please notify Jeffrey Fessler of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company, at (212) 634-3067 if there are any question with respect to this request.

Thank you,

**OKYO PHARMA LTD.**

By: /s/ Gary S. Jacob

Name: Gary S. Jacob

Title: Chief Executive Officer