

August 25, 2021

Hugh Griffith
Chief Executive Officer
NuCana plc
3 Lochside Way
Edinburgh, EH12 9DT
United Kingdom

Statement on Form F-3
2021

Re: NuCana plc
Registration

Filed August 19,

File No. 333-258941

Dear Mr. Griffith:

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.

Guttenberg at (202) 551-6477 with any questions.

Please contact Gary

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

John Rudy