



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2017

Michael J. Loiacono  
Chief Financial Officer  
Tapimmune Inc.  
5 West Forsyth Street; Suite 200  
Jacksonville, FL 32202

**Re: TAPIMMUNE INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 14, 2017**  
**Form 10-Q for the Period Ended June 30, 2017**  
**Filed August 7, 2017**  
**File No. 001-37939**

Dear Mr. Loiacono:

We have completed our review of your filings. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance