

December 16, 2021

Claus Bo Svendsen
Chief Executive Officer
Forward Pharma A/S
stergade 24A, 1st Floor
1100 Copenhagen K
Denmark

Re: Forward Pharma A/S
Registration

Statement on Form F-3
2021

Filed December 13,

File No. 333-261626

Dear Dr. Svendsen:

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 Jane

Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ryan Murr, Esq.