

March 8, 2021

George Goldsmith  
Chief Executive Officer  
COMPASS Pathways plc  
3rd Floor  
1 Ashley Road  
Altrincham  
Cheshire WA14 2DT  
United Kingdom

plc  
Statement on Form F-1  
2021

Re: COMPASS Pathways  
Draft Registration  
Submitted March 4,  
CIK No. 0001816590

Dear Mr. Goldsmith:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Tim  
Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Benjamin K. Marsh, Esq.