



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 18, 2018

Via E-mail

Lee Buckler
Chief Executive Officer
Replicel Life Sciences Inc.
Suite 900 – 500 Granville St.
Vancouver, BC V6C 3P1
Canada

**Re: Replicel Life Sciences Inc.
Form 20-F for the Year Ended December 31, 2016
Filed May 1, 2017
File No. 000-50112**

Dear Mr. Buckler:

We have completed our review of your filing. 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.

Sincerely,

/s/Craig Arakawa

Craig Arakawa
Accounting Branch Chief
Office of Beverages, Apparel and
Mining