

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 11, 2014**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**RepliCel Life Sciences Inc.**

**File No. 000-50112 - CF#30891**

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RepliCel Life Sciences Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 20-F filed on March 18, 2014.

Based on representations by RepliCel Life Sciences Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 4.6 Collaboration and                      through                      March 18, 2024  
Technology Agreement  
(filed as Exhibit 4.5)

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Kevin M. O'Neill  
Deputy Secretary