



DIVISION OF  
CORPORATION FINANCE

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

May 31, 2024

James V. Caruso  
President and Chief Executive Officer  
Cellecstar Biosciences, Inc.  
100 Campus Drive  
Florham Park, New Jersey 07932

**Re: Cellecstar Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 24, 2024**  
**File No. 333-279731**

Dear James V. Caruso:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Asher M. Rubin, Esq.