



DIVISION OF
CORPORATION FINANCE

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

March 26, 2021

Brian F. Sullivan
Chief Executive Officer
Celcuity Inc.
16305 36th Avenue, N. Suite 4000
Minneapolis, MN 55446

Re: Celcuity Inc.
Registration Statement on Form S-3
Filed March 23, 2021
File No. 333-254625

Dear Mr. Sullivan:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Eric. O Madson, Esq.