

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

DIVISION OF CORPORATION FINANCE

November 22, 2021

Brian F. Sullivan Chief Executive Officer Celcuity Inc. 16305 36th Avenue N., Suite 100 Minneapolis, MN 55446

> Re: Celcuity Inc. Registration Statement on Form S-3 Filed November 17, 2021 File No. 333-261155

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 Gary Guttenberg at (202) 551-6477 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Eric O. Madson