



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2023

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 December 30, 2022**  
**File No. 333-269090**

Dear Brian F. 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 Dorrie Yale at 202-551-8776 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Joseph J. Schauer