



DIVISION OF
CORPORATION FINANCE

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

June 29, 2022

André Choulika
Chief Executive Officer and Director
Cellestis S.A.
8, rue de la Croix Jarry
75013 Paris, France

Re: Cellestis S.A.
Registration Statement on Form F-3
Filed June 24, 2022
File No. 333-265826

Dear Dr. Choulika:

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: Peter Devlin