



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

DIVISION OF  
CORPORATION FINANCE

December 10, 2020

Carl L. G. Hansen, Ph.D.  
Chief Executive Officer  
AbCellera Biologics Inc.  
2215 Yukon Street  
Vancouver, BC V5Y 0A1

**Re: AbCellera Biologics Inc.  
Draft Registration Statement on Form S-1  
Exhibit Nos. 10.2 – 10.7  
Submitted October 6, 2020  
CIK No. 0001703057**

Dear Dr. Hansen:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance