



DIVISION OF  
CORPORATION FINANCE

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

May 27, 2022

Robert Hariri, M.D., Ph.D.  
Chief Executive Officer  
Celularity Inc  
170 Park Ave  
Florham Park, New Jersey 07932

**Re: Celularity Inc**  
**Registration Statement on Form S-1**  
**Filed May 25, 2022**  
**File No. 333-265191**

Dear Dr. Hariri:

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 Michael Davis at 202-551-4385 or Celeste Murphy at 202-551-3257 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Marianne Sarrazin