



DIVISION OF
CORPORATION FINANCE

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

August 16, 2022

Robert Hariri
Chief Executive Officer
Celularity Inc.
170 Park Ave
Florham Park, NJ 07932

Re: Celularity Inc.
Registration Statement on Form S-3
Filed August 11, 2022
File No. 333-266786

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 Dorrie Yale at 202-551-8776 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Keary Dunn, Esq.