



DIVISION OF
CORPORATION FINANCE

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

May 6, 2020

Chase Leavitt, Esq.
General Counsel
Lineage Cell Therapeutics, Inc.
2173 Salk Avenue
Carlsbad, CA 92008

Re: Lineage Cell Therapeutics, Inc.
Registration Statement on Form S-3
Filed May 1, 2020
File No. 333-237975

Dear Mr. Leavitt:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Steven Przesmicki, Esq.