



DIVISION OF  
CORPORATION FINANCE

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

March 16, 2021

Brian M. Culley  
Chief Executive Officer  
Lineage Cell Therapeutics, Inc.  
2173 Salk Avenue, Suite 200  
Carlsbad, CA 92008

**Re: Lineage Cell Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 11, 2021**  
**File No. 333-254167**

Dear Mr. Culley:

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 Jordan Metoyer at 202-551-6001 or Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Steven M. Przesmicki, Esq.