



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2017

Gerard J. Michel  
Chief Financial Officer and Vice President  
Vericel Corporation  
64 Sidney Street  
Cambridge, MA 02139

**Re: Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 13, 2017**  
**File No. 001-35280**

Dear Mr. Michel:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance