



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

DIVISION OF  
CORPORATION FINANCE

November 19, 2019

Gerard Michel  
Principal Financial Officer  
Vericel Corp  
64 Sidney Street  
Cambridge, MA 02139

**Re: Vericel Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 26, 2019**  
**File No. 001-35280**

Dear Mr. Michel:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences