

DIVISION OF CORPORATION FINANCE

July 28, 2022

Andrew Booth Chief Financial Officer AbCellera Biologics Inc. 2215 Yukon Street Vancouver, British Columbia V5Y 0A1

> Re: AbCellera Biologics Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Filed February 25, 2022 File No. 001-39781

Dear Mr. Booth :

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