



DIVISION OF
CORPORATION FINANCE

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

August 2, 2022

Steven J. Mento, Ph.D.
Executive Chairman and Interim Chief Executive Officer and President
Histogen Inc.
10655 Sorrento Valley Road, Suite 200
San Diego, CA 92121

Re: Histogen Inc.
Registration Statement on Form S-3
Filed July 28, 2022
File No. 333-266366

Dear Mr. Mento:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Larry W. Nishnick, Esq.