



DIVISION OF
CORPORATION FINANCE

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

February 10, 2025

Rajiv Shukla
Chief Executive Officer
Carmell Corp
2403 Sidney Street, Suite 300
Pittsburgh, PA 15203

Re: Carmell Corp
Registration Statement on Form S-3
Filed February 3, 2025
File No. 333-284670

Dear Rajiv Shukla:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Michael Hedge, Esq.