



DIVISION OF
CORPORATION FINANCE

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

February 6, 2025

Robert Hariri
Chief Executive Officer and Chairman of the Board of Directors
Celularity Inc
170 Park Avenue
Florham Park, New Jersey 07932

Re: Celularity Inc
Registration Statement on Form S-1
Filed January 30, 2025
File No. 333-284611

Dear Robert Hariri:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences