

July 8, 2022

Oswaldo Flores  
President and Chief Executive Officer  
Century Therapeutics, Inc.  
3675 Market Street  
Philadelphia, Pennsylvania 19104

Therapeutics, Inc.  
Statement on Form S-3

Re: Century  
Registration  
Filed July 1, 2022  
File No. 333-265975

Dear Mr. Flores:

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:

Rachael Bushey