

May 17, 2024

Brent Pfeiffenberger  
Chief Executive Officer  
Century Therapeutics, Inc.  
25 North 38th Street, 11th Floor  
Philadelphia, PA 19104

Therapeutics, Inc.  
Statement on Form S-3

Re: Century  
Registration  
Filed May 15, 2024  
File No. 333-279422

Dear Brent Pfeiffenberger:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Justin S. Platt, Esq.