



DIVISION OF
CORPORATION FINANCE

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

May 15, 2020

James V. Caruso
President and Chief Executive Officer
Cellecstar Biosciences, Inc.
100 Campus Drive
Florham Park, New Jersey 07932

Re: Cellecstar Biosciences, Inc.
Form S-1 filed May 8, 2020
File No. 333-238132

Dear Mr. Caruso:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences