

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

June 17, 2021

Osvaldo Flores Chief Executive Officer Century Therapeutics, Inc. 3675 Market Street Philadelphia, Pennsylvania 19104

Re: Century Therapeutics, Inc.

**Registration Statement on Form S-1** 

Exhibit Nos. 10.15, 10.16, 10.18, 10.21, 10.22, 10.23, 10.24, 10.25, 10.27 and 10.28

Filed May 28, 2021 File No. 333-256648

Dear Dr. Flores:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance