



DIVISION OF
CORPORATION FINANCE

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

May 22, 2026

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

Re: Cellecstar Biosciences, Inc.
Registration Statement on Form S-1
Filed May 19, 2026
File No. 333-296036

Dear James V. 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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Nick D. DeAngelis, Esq.