



DIVISION OF  
CORPORATION FINANCE

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

June 20, 2018

James V. Caruso  
President and Chief Executive Officer  
Cellecstar Biosciences, Inc.  
3301 Agriculture Drive  
Madison, WI 53716

**Re: Cellecstar Biosciences, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 15, 2018**  
**File No. 333-225675**

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 Irene Paik at 202-551-6553 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Joshua B. Erekson, Esq.