

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

October 12, 2023

Shankar Musunuri Chief Executive Officer Ocugen, Inc. 11 Great Valley Parkway Malvern, Pa 19355

Re: Ocugen, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2022 Filed February 28, 2023

File No. 001-36751

Dear Shankar Musunuri:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences