

May 21, 2021

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

Re: Century

Therapeutics, Inc.

Amendment No. 1 to  
Draft Registration

Statement on Form S-1

Submitted May 5,

2021

CIK No. 0001850119

Dear Dr. Flores:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 1 to Draft Registration Statement on Form S-1 submitted May 5, 2021

Inscripta, page 130

1. Please revise your disclosure of the Inscripta license agreement to include the aggregate amounts paid to date, if applicable.

Oswaldo Flores  
FirstName LastNameOswaldo Flores  
Century Therapeutics, Inc.  
Comapany NameCentury Therapeutics, Inc.  
May 21, 2021  
May 21,  
Page 2 2021 Page 2  
FirstName LastName  
Exhibits

2. We refer to the iCELL Inc. Sublicense Agreement filed as Exhibit 10.25 and the Loan and Security Agreement with Hercules Capital filed as Exhibit 10.24 to your registration statement. We note that certain identified information has been redacted in these exhibits as noted in the exhibit index. Please revise the first page of both exhibits to include a statement that certain identified information has been excluded from the exhibit because it is both not material and is the type that you treat as private or confidential. Refer to Item 601(b)(2)(ii) of Regulation S-K. You may contact Christine Torney at 202-551-3652 or Jeanne Baker at 202-551-3691 if

you have questions regarding comments on the financial statements and related matters. Please contact Jane Park at 202-551-7439 or Laura Crotty at 202-551-7614 with any other questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Rachael Bushey, Esq.