

May 6, 2024

James Nisco
Finance and Treasury and Chief Accounting Officer
Lisata Therapeutics, Inc.
110 Allen Road, Second Floor
Basking Ridge, NJ 07920

Lisata Therapeutics, Inc.
Statement on Form S-3

Re: Lisata

Registration

Filed May 1, 2024
File No. 333-279034

Dear James Nisco:

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 Tyler

Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jeffrey Schultz, Esq.