

**Lineage Cell Therapeutics, Inc.**  
2173 Salk Avenue, Suite 200  
Carlsbad, CA 92008

March 19, 2026

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Alan Campbell

Re: Lineage Cell Therapeutics, Inc.  
Registration Statement on Form S-3  
Filed March 11, 2026  
File No. 333-294202

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Lineage Cell Therapeutics, Inc. (the "Company"), hereby respectfully requests that the effectiveness of the registration statement referred to above (the "Registration Statement") be accelerated so that it becomes effective at 4:30 p.m., Eastern Time, on March 23, 2026, or as soon thereafter as possible.

The Company hereby authorizes Edwin Astudillo of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

Please contact me at (442) 287-8967 or Mr. Astudillo at (858) 720-8953 when the Registration Statement has been declared effective pursuant to this request and/or with any questions.

Sincerely,

Lineage Cell Therapeutics, Inc.

By: /s/ George A. Samuel III

Name: George A. Samuel III

Title: General Counsel and Corporate Secretary

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