

LISATA THERAPEUTICS, INC.
110 Allen Road, Second Floor
Basking Ridge, NJ 07920

May 7, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Tyler Howes

Re: Lisata Therapeutics, Inc.
Registration Statement on Form S-3
Filed May 1, 2024
File No. 333-279034 (the "Registration Statement")
Acceleration Request

Ladies and Gentlemen:

In accordance with Rule 461 promulgated under the Securities Act of 1933, as amended, Lisata Therapeutics, Inc. (the "Registrant") hereby respectfully requests that the Securities and Exchange Commission accelerate the effective date of the above-referenced Registration Statement to Thursday, May 9, 2024, at 4:01 p.m., Eastern Time, or as soon as thereafter practicable.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please contact Jeffrey P. Schultz of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Registrant, at (212) 692-6732 with any questions regarding this request.

Very truly yours,

LISATA THERAPEUTICS, INC.

/s/ David J. Mazzo, PhD

David J. Mazzo, Ph.D.
President and Chief Executive Officer

cc: Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
Jeffrey P. Schultz, Esq.
