

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

November 15, 2017

Gerard J. Michel Chief Financial Officer and Vice President Vericel Corporation 64 Sidney Street Cambridge, MA 02139

Re: Form 10-K for Fiscal Year Ended December 31, 2016

Filed March 13, 2017 File No. 001-35280

Dear Mr. Michel:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance Office of Healthcare & Insurance