

December 29, 2020

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.,  
Mail Stop 3030  
Washington, D.C. 20549

Attention: Jason L. Drory

**Re: Histogen Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-251491**

**Acceleration Request**

**Requested Date: Wednesday, December 30, 2020**  
**Requested Time: 5:15 P.M. Eastern Standard Time,**  
**or as soon thereafter as practicable**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Histogen Inc. (the "**Company**") hereby requests that the Securities and Exchange Commission (the "**Commission**") accelerate the effectiveness of the above-referenced Registration Statement at 5:15 p.m., EDT, on Wednesday, December 30, 2020 or as soon thereafter as practicable.

Please notify Larry W. Nishnick of DLA Piper LLP (US), counsel to the Company, at (858) 677-1414 once the Registration Statement has been declared effective. Thank you for your assistance with this filing.

Very truly yours,

HISTOGEN INC.

/s/ Richard W. Pascoe

Richard W. Pascoe  
Chief Executive Officer and President

cc: Larry W. Nishnick, DLA Piper LLP (US)