

September 21, 2021

Laura E. Niklason
President and Chief Executive Officer
Humacyte, Inc.
2525 East North Carolina Highway 54
Durham, NC 27713

Re: Humacyte, Inc.
Registration

Statement Filed on Form S-1
2021

Filed September 17,
File No. 333-259624

Dear Ms. Niklason:

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 Jordan

Nimitz at 202-551-6001 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Kerry Burke, Esq.