

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

Mail Stop 3030

January 6, 2009

Mark E. Saad Chief Financial Officer Cytori Therapeutics, Inc. 3020 Callan Road San Diego, CA 92121

RE: Cytori Therapeutics, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2007

Filed March 14, 2008 File No. 000-32501

Dear Mr. Saad:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio Accounting Branch Chief