



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

DIVISION OF
CORPORATION FINANCE

July 30, 2010

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

**Re: Cytori Therapeutics, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 12, 2010
File No. 000-32501**

Dear Mr. Saad:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Martin James
Acting Assistant Director