

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

DIVISION OF CORPORATION FINANCE

March 29, 2017

Marc H. Hedrick, M.D. President and Chief Executive Officer Cytori Therapeutics, Inc. 3020 Callan Road San Diego, CA 92121

## Re: Cytori Therapeutics, Inc. Registration Statement on Form S-3 Filed March 27, 2017 File No. 333-216947

Dear Dr. Hedrick:

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 Brian Soares at (202) 551-3580 with any questions.

Sincerely,

/s/ Brian Soares for

Amanda Ravitz Assistant Director Office of Electronics and Machinery

cc: Chester J. Larson, Esq. Latham & Watkins LLP