

DIVISION OF CORPORATION FINANCE

May 20, 2022

Lance Alstodt Chief Executive Officer BioRestorative Therapies, Inc. 40 Marcus Drive, Suite One Melville, New York 11747

> Re: BioRestorative Therapies, Inc. Registration Statement on Form S-3 Filed May 18, 2022 File No. 333-265052

Dear Mr. Alstodt:

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 Dorrie Yale at 202-551-8776 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Fred Skolnik, Esq.