



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

March 16, 2017

Dr. Gil Van Bokkelen  
Chief Executive Officer  
Athersys, Inc.  
3201 Carnegie Avenue  
Cleveland, Ohio 44115-2634

**Re: Athersys, Inc.  
Registration Statement on Form S-3  
Filed March 10, 2017  
File No. 333-216626**

Dear Dr. Van Bokkelen:

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 Ada D. Sarmiento at (202) 551-3798 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Michael J. Solecki  
Jones Day