

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 30, 2008

Mr. William Caldwell  
Chief Executive Officer  
Advanced Cell Technology, Inc.  
1201 Bay Harbor Parkway  
Alameda, CA 94502

**Re: Advanced Cell Technology, Inc.**  
**Item 4.02 Form 8-K**  
**Filed March 27, 2008**  
**File No. 000-50295**

Dear Mr. Caldwell:

We have completed our review of your Item 4.02 disclosure as provided in Form 8-K filed on March 27, 2008 and have no further comment at this time.

Sincerely,

Kei Ino  
Staff Accountant