



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

DIVISION OF  
CORPORATION FINANCE

March 17, 2011

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

**Re: Athersys, Inc.**  
**Form 10-K for the Year Ended December 31, 2009**  
**Form 10-Q for the Quarter Ended September 30, 2010**  
**File No. 001-33876**

Dear Mr. Van Bokkelen:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Melissa N. Rocha  
Branch Chief