



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

DIVISION OF  
CORPORATION FINANCE

October 2, 2019

Laura K. Campbell  
Senior Vice President of Finance  
Athersys, Inc.  
3201 Carnegie Avenue  
Cleveland, OH 44115

**Re: Athersys, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 15, 2019**  
**File No. 001-33876**

Dear Ms. Campbell:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences