



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2024

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

**Re: BioRestorative Therapies, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 3, 2024**  
**File No. 333-278488**

Dear Lance 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 Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Fred Skolnik