



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3030

August 30, 2017

Via E-mail

James McGorry
Chief Executive Officer
Biostage, Inc.
84 October Hill Road, Suite 11
Holliston, MA 01746

Re: Biostage, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed March 17, 2017
File No. 001-35853

Dear Mr. McGorry:

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,

/s/ Amanda Ravitz

Amanda Ravitz
Assistant Director
Office of Electronics and Machinery

cc: Robert A. Petitt, Esq.
Burns & Levinson LLP