



DIVISION OF
CORPORATION FINANCE

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

April 27, 2018

Ryan D. Chavez
Chief Financial Officer
Asterias Biotherapeutics, Inc.
6300 Dumbarton Circle
Fremont, CA 94555

Re: Asterias Biotherapeutics, Inc.
Revised Preliminary Proxy Statement on Schedule 14A
Filed April 27, 2018
File No. 001-36646

Dear Mr. Chavez:

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.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Brian Lee, Esq.