

Via Facsimile and U.S. Mail
Mail Stop 6010

June 28, 2007

Dr. James H. Kelly
Chief Executive and Chief Financial Officer
Stem Cell Innovations, Inc.
1812 Front Street
Scotch Plains, NJ 07076

Re: Stem Cell Innovations, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007
File No. 000-10379

Dear Mr. Kelly:

We have reviewed your filing and have the following comment. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comment or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Item 7. Financial Statements, page 27

Notes to Consolidated Financial Statements, page 33

Note 5. Notes Payable and Redeemable Series 2 Preferred, page 38

1. Please provide us your accounting analysis with reference to authoritative literature demonstrating that recording amounts due Eaglestone at the amount at which you have the right to defease complies with GAAP as of each reporting date beginning March 31, 2006 through March 31, 2007. In your response, please address how the likelihood of defeasing the amount due to Eaglestone before May 14, 2007 given your financial position entered into your analysis.

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Please provide us the information requested within 10 business days of the date of this letter or tell us when you will provide a response prior to the expiration of the 10-day period. Please furnish a letter with your responses that keys your responses to our comments. Detailed letters greatly facilitate our review. You should furnish the letter on EDGAR under the form type label CORRESP. Please understand that we may have additional comments after reviewing your responses to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in your letter, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comment or changes to disclosure in response to staff comment do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comment as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Tabatha Akins, Staff Accountant, at (202) 551-3658, or Joel Parker, Accounting Branch Chief, at (202) 551-3651, if you have questions regarding the comment. In this regard, do not hesitate to contact me, at (202) 551-3679.

Sincerely,

Dr. James H. Kelly
Stem Cell Innovations, Inc.
June 28, 2007
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Jim B. Rosenberg
Senior Assistant Chief Accountant