



DIVISION OF
CORPORATION FINANCE

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

January 20, 2011

Dr. Michael D. West, PhD.
Chief Executive Officer
BioTime, Inc.
1301 Harbor Bay Parkway, Suite 100
Alameda, California 94502

Re: BioTime, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Definitive Proxy Statement
Filed April 30, 2010
File No. 001-12830

Dear Dr. West:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Melissa Rocha
Accounting Branch Chief