



DIVISION OF
CORPORATION FINANCE

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

February 16, 2011

Mail Stop 4720

Mr. Scott Durbin
Chief Financial Officer and Secretary
Aastrom Biosciences, Inc.
24 Frank Lloyd Wright Drive, Lobby K
Ann Arbor, Michigan 48105

Re: Aastrom Biosciences, Inc.
Preliminary proxy statement
Filed January 31, 2011
File No. 000-22025

Dear Durbin:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

cc: Mitchell S. Bloom, Esquire
Goodwin Procter LLP
Exchange Place
53 State Street
Boston, Massachusetts 02109