



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

October 6, 2009

*By U.S. mail and facsimile*

Dr. Robin L. Smith, MD  
Chief Executive Officer  
NeoStem, Inc.  
420 Lexington Avenue, Suite 450  
New York, NY 10170

**Re: NeoStem, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 001-33650**

Dear Dr. Smith:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services