



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