

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 Form10-K and related filings and have no further comments at this time.

Sincerely,

Melissa Rocha Accounting Branch Chief