

NeoStem, Inc.  
420 Lexington Avenue, Suite 450  
New York, NY 10170

February 10, 2010

**EDGAR and FACSIMILE**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Ms. Cathey Baker or Mr. James Lopez

**Re: NeoStem, Inc.  
Registration Statement on Form S-1  
File No. 333- 163741**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), NeoStem, Inc. (the "Company") respectfully requests that the effective date of the Registration Statement referred to above be accelerated so that it will become effective at 5:00 p.m., Washington Time, on Thursday, February 11, 2010, or as soon thereafter as possible.

We hereby acknowledge the following:

- that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

**By:** /s/ Catherine M. Vaczy  
**Name:** Catherine M. Vaczy  
**Title:** Vice President and General Counsel

**CC: Facsimile: 703/813-6963  
202/772-9206  
Gregory Sichenzia, Esq.**

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February 10, 2010

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: NeoStem, Inc.  
Registration Statement on Form S-1 (File No. 333-163741)

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C of the Securities Act of 1933, as amended, the undersigned hereby joins in the request of NeoStem, Inc. (the "Company") that the effective date for the above-referenced registration statement (the "Registration Statement") be accelerated so that it will be declared effective by 5:00 p.m. (Eastern Standard Time), on February 11, 2010, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, we advise you that copies of the preliminary prospectus, dated February 1, 2010, relating to the above-referenced offering were distributed as follows from the period from February 1, 2010 to February 9, 2010:

1,125	total copies distributed;
0	copies to prospective underwriters;
13	copies to prospective dealers;
728	copies to institutional investors; and
384	copies to others.

On February 10, 2010, copies of the preliminary prospectus, dated February 10, 2010 were redistributed to the same parties in the amounts set forth above.

We also wish to advise you that the underwriter has complied with and will continue to comply with the requirements regarding the distribution of preliminary prospectuses and final prospectuses set forth in Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

ROTH CAPITAL PARTNERS, LLC

By: /s/ Aaron M. Gurewitz  
Name: Aaron M. Gurewitz  
Title: Head of Equity Capital Markets

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