

ARBIOS SYSTEMS INC  
Form AW WD  
May 08, 2008

**Arbios Systems, Inc.**  
**1050 Winter Street, Suite 1000**  
**Waltham, MA 02451**

May 8, 2008

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549  
Attention: Geoffrey Kruczek

Re: **Arbios Systems, Inc.**  
**Post-Effective Amendment No. 1 on Form SB-2 to**  
**Registration Statement on Form S-1 (SEC File No. 333-143447)**

Ladies and Gentlemen:

Arbios Systems, Inc., a Delaware corporation (the "Company"), hereby formally requests that the Company's acceleration request dated May 7, 2008 be withdrawn.

Please call Daniel T. Kajunski, Esq., of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (617) 542-6000 with any comments or questions regarding this matter.

Very truly yours,

ARBIOS SYSTEMS, INC.

/s/ Scott L. Hayashi

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Name: Scott L. Hayashi  
Title: Chief Financial Officer