

Mail Stop 6010

May 9, 2006

Michael H. Owens, M.D.  
President and Chief Executive Officer  
iVOW, Inc.  
11455 El Camino Real, Suite 140  
San Diego, California 92130

**Re: iVOW, Inc.  
Schedule 14A, Amendment 1  
Filed May 8, 2006  
File No. 0-27610**

Dear Dr. Owens:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to the comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Certain Significant Stockholders May Exercise Additional Control, page 17

1. We note your response to comment 3, and we reissue the comment in part. You should disclose each significant shareholder's potential beneficial ownership after exercising their warrants, both as a number of shares and as a percentage of shares outstanding. Please note that if you provide this information in the "Ownership of Securities" table on page 35, it should be in a new, additional column since the information currently included in that table is required by Item 6(d) of Schedule 14A.

\* \* \*

As appropriate, please amend your filing and respond to this comment within 10 business days or tell us when you will provide us with a response. You may wish to provide us with a marked copy of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your response to our comment. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Please contact Greg Belliston at (202) 551-3861 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director

Michael H. Owens, M.D.

iVOW, Inc.

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cc: Jeffrey C. Thacker  
Heller Ehrman LLP  
4350 La Jolla Village Drive, 7th Floor  
San Diego, California 92122-1246