

Mail Stop 3561

December 23, 2008

Mr. David Koos  
Chief Executive Officer  
Bio-Matrix Scientific Group, Inc.  
8885 Rehco Road  
San Diego, California 92121

**Re: Bio-Matrix Scientific Group, Inc.**  
**Item 4.01 Form 8-K**  
**Filed October 24, 2008**  
**File No. 000-32201**

Dear Mr. Koos:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant