



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 9, 2010

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 December 22, 2009
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,

William H. Thompson
Accounting Branch Chief