



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

December 12, 2007

VIA U.S. MAIL

Mr. Patrick McGown  
Director and Chief Financial Officer  
MIV Therapeutics, Inc.  
1-8765 Ash Street  
Vancouver, B.C., Canada V6P 6T3

**Re: MIV Therapeutics, Inc.**  
**Form 10-K for the year ended May 31, 2007**  
**Filed August 29, 2007**  
**File No. 000-30453**

Dear Mr. McGown:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant