



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2015

Via E-mail

Dr. Joachim Fleing  
Chief Financial Officer and Principal Financial Officer  
Sangui Biotech International, Inc.  
Alfred Herrhausen Street 44  
58455 Witten  
Germany

**Re: Sangui Biotech International, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2014  
Filed September 25, 2014  
File No. 000-29233**

Dear Dr. Fleing:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. 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 the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Sharon Blume

Sharon Blume  
Accounting Branch Chief