

Mail Stop 3561

November 1, 2006

John W. Peters, Chief Executive Officer
Cancer Capital Corp.
2157 S. Lincoln Street
Salt Lake City, UT 84106

**Re: Cancer Capital Corp.
Form 10-KSB for Fiscal Year Ended
December 31, 2005
File No. 0-32363**

Dear Mr. Peters:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Branch Chief