

Mail Stop 3561

December 17, 2007

Mr. James DeOlden
Chief Executive Officer
CalbaTech, Inc.
23341 Del Lago
Laguna Hills, CA 92653

Re: CalbaTech, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 000-33039

Dear Mr. DeOlden:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services