

Mail Stop 6010

March 21, 2007

Robert Y. Newell
Chief Financial Officer
900 Saginaw Drive
Redwood City, CA 94063

RE: Cardica, Inc.
Form 10-K for the fiscal year ended June 30, 2006
Filed September 14, 2006
File No. 000-51772

Dear Mr. Newell:

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