



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

November 7, 2014

Via Email

Steven Wolosky, Esq.
Olshan Frome & Wolosky LLP
Park Avenue Tower
65 East 55th Street
New York, NY 10022

**Re: Cardica, Inc.
Amendment No. 1 to Preliminary Proxy Statement filed on Schedule 14A filed by
Broadfin, et al.
Filed on November 4, 2014
File No. 000-51772**

Dear Mr. Wolosky:

We have reviewed your amended filing and have the following comments.

Background to the Solicitation, page 4

1. We partially reissue comment 2 of our prior letter. Examples of confusing or excessively detailed disclosure include the accounts of Broadfin's perceptions of statements made by members of Cardica's management, communications regarding Mr. Bauer's purported "resignation" and disclosure regarding the various settlement terms proposed and counter-proposed, which did not materialize. Please consider removing such disclosure or more succinctly summarizing the disclosure if the participants continue to believe the information is material, accurately presented and necessary for shareholders to consider.
2. We note your response to prior comment 7 and partially reissue the comment. Please revise your disclosure to clarify each nominee's respective record with international product launches and/or execution of strategies to obtain regulatory approval. In this regard, the information you provided in 7(e) of your response letter does not support generalized statements that all your nominees have the same extensive experience. Please revise your disclosure or provide the requisite support.

* * *

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

Steven Wolosky, Esq.
Olshan Frome & Wolosky LLP
November 7, 2014
Page 2

1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact me at (202) 551-3757 if you have any questions regarding our comments.

Sincerely,

/s/ Mellissa Campbell Duru

Mellissa Campbell Duru
Special Counsel
Office of Mergers and Acquisitions

Cc: Anelyia Crawford, Esq.
Olshan, Frome & Wolosky, LLP