

Via Facsimile and U.S. Mail  
Mail Stop 4720

April 4, 2010

Mr. James F. Mongiardo  
Chief Executive Officer and Chief Financial Officer  
Regenocell, Inc.  
2 Briar Lane  
Natick, Massachusetts 01760

**Re: Regenocell, Inc.  
Item 4.01 Form 8-K  
Filed March 22, 2010  
File No. 000-50639**

Dear Mr. Mongiardo:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ibolya Ignat  
Accountant