



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 6, 2009

Via Facsimile and U.S. Mail

Mr. Garry McCann
Chief Executive Officer
Pulmo BioTech Inc.
1035 Park Avenue, Suite 7B
New York, New York 10028-0912

**Re: Pulmo BioTech Inc.
Form 10-KSB for the year ended December 31, 2007
Filed April 4, 2008
Form 10-KT for the transition period from January 1 to March 31, 2008
Filed July 15, 2008
File No. 0-50678**

Dear Mr. McCann:

We have completed our review of your Form 10-KSB, Form 10-KT and related filings and do not, at this time, have any further comments.

Sincerely,

Mary Beth Breslin
Senior Attorney