

Mail Stop 3561

October 16, 2008

Mr. Matthew L. Schissler
Chief Executive Officer
501 Santa Monica Blvd.
Suite 700
Santa Monica, CA 90401

**Re: Cord Blood America, Inc.
Form 10-KSB for Fiscal Year Ended
December 31, 2007
Filed April 15, 2008
File No. 000-50746**

Dear Mr. Schissler:

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