

Mail Stop 6010

December 1, 2008

Mr. Daniel C. Montano  
Co-President, Chief Executive Officer and  
Chairman of Board of Directors  
CardioVascular BioTherapeutics, Inc.  
1635 Village Center Circle, Suite 250  
Las Vegas, NV 89134

**Re: CardioVascular BioTherapeutics, Inc.  
Form 10-K for the Year Ended December 31, 2007  
Filed May 6, 2008  
File 000-51172**

Dear Mr. Montano:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director