

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