

Via Facsimile  
Mail Stop 6010

January 6, 2009

Mickael A. Flaa  
Chief Financial Officer  
CardioVascular BioTherapeutics, Inc.  
1635 Village Center Circle, Suite 250  
Las Vegas, NV 89134

**Re: CardioVascular BioTherapeutics, Inc.  
Item 4.01 Form 8-K and related amendments  
Initially Filed November 3, 2008  
File No. 0-51172**

Dear Mr. Flaa:

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

Sincerely,

Sasha Singh Parikh  
Staff Accountant