

MAIL STOP 3561

April 3, 2007

Mr. Eric Henderson, President
Bioforce Nanosciences Holdings, Inc.
1615 Golden Aspen Drive, Suite 101
Ames, Iowa 50010

**Re: Bioforce Nanosciences Holdings, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2005
Filed April 17, 2006
File Number 000-51074**

Dear Mr. Henderson:

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 Emerging Growth
Companies