



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

August 29, 2008

VIA U.S. MAIL

Gregory D. Brown
Chief Financial Officer
BioForce Nanosciences Holdings, Inc.
1615 Golden Aspen Drive
Suite 101
Ames, Iowa 50010

RE: BioForce Nanosciences Holdings, Inc.
Form 10-KSB for the fiscal year ended December 31, 2007
File No. 000-51074

Dear Mr. Brown:

We have completed our review of your Form 10-KSB and the related amendment and do not, at this time, have any further comments.

Sincerely,

Martin James
Senior Assistant Chief Accountant