



DIVISION OF
CORPORATION FINANCE

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

February 1, 2011

Richard D. Brounstein
Executive Vice President, Chief Financial Officer
and Secretary
NewCardio, Inc.
2350 Mission College Blvd., Suite 1175
Santa Clara, California 95054

Re: NewCardio, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed February 24, 2010
File No. 333-132621
Form 10-Q for the Quarterly Period Ended September 30, 2010

Dear Mr. Brounstein:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief