



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

August 18, 2008

Mr. Andrew J. Norstrud
Chief Financial Officer
Stem Cell Therapy International, Inc.
2203 N. Lois Avenue, 9th Floor
Tampa, FL 33607

Re: Stem Cell Therapy International, Inc.
Item 4.01 Form 8-K/A
Filed August 14, 2008
File No. 000-51931

Dear Mr. Norstrud:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief