

Mail Stop 3010

October 13, 2009

Dr. Mislav Pavelic
President
OpenCell Biomed, Inc.
25 The West Mall, #253, Unit 1336
Toronto, Ontario, M9C 1B8

**Re: OpenCell Biomed, Inc.
Item 4.01 Form 8-K
Filed September 29, 2009, as amended October 9, 2009
File No. 333-141094**

Dear Dr. Pavelic:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jonathan Wiggins
Staff Accountant