

Mail Stop 6010

June 17, 2008

Mr. William M. Pinon, President  
Bioheart, Inc.  
13794 NW 4<sup>th</sup> Street, Suite 212  
Sunrise, Florida 33325

**Re: Bioheart, Inc.**  
**Preliminary proxy statement filed June 6, 2008**  
**File No. 1-33718**

Dear Mr. Pinon:

We have completed our review of your preliminary proxy statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: David E. Wells, Esq.  
Hunton & Williams LLP  
1111 Brickell Avenue, Suite 2500  
Miami, Florida 33131