

Via Facsimile and U.S. Mail  
Mail Stop 6010

January 28, 2009

Howard J. Leonhardt  
Chief Executive Officer  
Bioheart, Inc.  
13794 NW 4<sup>th</sup> Street, Suite 212  
Sunrise, FL 33325

**Re: Bioheart, Inc.  
Item 4.01 Form 8-K  
Filed January 20, 2009  
File No. 1-33718**

Dear Mr. Leonhardt:

We have completed our review of your Item 4.01 Form 8-K and have no further comments at this time.

Sincerely,

Sasha Singh Parikh  
Staff Accountant