



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

DIVISION OF  
CORPORATION FINANCE

Via Facsimile and U.S. Mail  
Mail Stop 4720

October 15, 2010

Mr. Robert C. Ogden  
Chief Financial Officer  
Omni Bio Pharmaceutical, Inc.  
5350 South Roslyn, Suite 400  
Greenwood Village, CO 80111

**Re: Omni Bio Pharmaceutical, Inc.**  
**Item 4.02 Form 8-K**  
**Filed October 8, 2010**  
**File No. 000-52530**

Dear Mr. Ogden:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

**Form 8-K Item 4.02 Filed October 8, 2010**

1. You state that the restatements will have no impact on your Balance Sheets or Statements of Cash Flows. Please revise your Form 8-K to disclose the impact on the Statements of Operations for each period presented, including quantitative estimates of the changes in share-based compensation and materiality to Net Loss.
2. For your amended filings, please specify whether you have reconsidered, in accordance with Items 307 and 308 of Regulation S-K, the adequacy of your previous assertions regarding your disclosure controls and procedures and internal controls over financial reporting in light of the material errors that you have described.

3. Please provide an estimated time-frame as to when you intend to file the amended Forms 10-K and 10-Q.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call James Peklenk, Staff Accountant, at (202) 551-3661.

Sincerely,

Staff Accountant