



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

Mail Stop 3030

December 18, 2009

Via U.S. Mail

Mr. Asher Zwebner
Chief Financial Officer
Cardio Vascular Medical Device Corp.
12 Shaar Hagai Street
Haifa, Israel 34554

**Re: Cardio Vascular Medical Device Corp.
Form 10-K for the year ended December 31, 2008
Filed March 31, 2009
File No. 0-52818**

Dear Mr. Zwebner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief