



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

March 20, 2009

Ms. Kathleen Karloff  
Chief Executive Officer, Secretary and Director  
INVO Bioscience, Inc.  
100 Cummings Center, Suite 421E  
Beverly, Massachusetts 01915

**Re: INVO Bioscience, Inc.**  
**Item 4.01 Form 8-K**  
**Filed March 5, 2009**  
**File No. 333-147330**

Dear Ms. Karloff:

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

Sincerely,

Ta Tanisha Meadows  
Staff Accountant