



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

Mr. David R. Koos  
Chief Executive Officer  
Entest Biomedical, Inc.  
4700 Spring Street, Suite 203  
La Mesa, California 91942

**Re: Form 10-K/A for the Fiscal Year Ended August 31, 2010**  
**Filed December 23, 2010**  
**Form 8-K filed January 11, 2011**  
**File No. 333-154989**

Dear Mr. Koos:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Ryan C. Milne for

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services