



DIVISION OF  
CORPORATION FINANCE

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

August 9, 2012

Via Facsimile

David R. Koos  
Chief Executive Officer  
Entest BioMedical, Inc.  
4700 Spring Street, Suite 304  
La Mesa, CA 91942

**Re: Entest BioMedical, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Filed July 31, 2012  
File No. 333-182073**

Dear Mr. Koos:

We have reviewed your response to our letter dated July 2, 2012 and have the following additional comments.

Directors, Executive Officers, Promoters and Control Persons, page 88

1. Please add a separately captioned section disclosing the information called for by Item 404(a) to Regulation S-K and file all related party agreements as exhibits to your amended registration statement to the extent you have not already done so.

Exhibit 5.1

2. We note you have reduced the number of shares of common stock subject to the registration statement. Please have counsel revise and refile its opinion accordingly.

Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3755 with any questions you may have.

Sincerely,

/s/ Max A. Webb

Max A. Webb  
Assistant Director