



DIVISION OF
CORPORATION FINANCE

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

September 4, 2009

Via U.S. Mail and Facsimile

Lawrence Helson
President, CEO and Director
SignPath Pharma, Inc.
1375 California Road
Quakertown, PA 18951

Dear Dr. Helson,

We have completed our review of your Item 4.01 Form 8-K filed September 2, 2009 and have no further comments at this time.

Sincerely,

Sasha Singh Parikh
Staff Accountant