



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

DIVISION OF
CORPORATION FINANCE

October 22, 2014

Via Facsimile

Mr. Rich Rainey

President

Panther Biotechnology, Inc.

1603 Orrington Avenue – Suite 600

Evanston, IL 60201

Re: Panther Biotechnology, Inc.
Item 4.01 Form 8-K
Filed September 15, 2014
File No. 000-55074

Dear Mr. Rainey:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Dale Welcome

Dale Welcome
Accountant