



DIVISION OF  
CORPORATION FINANCE

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

March 27, 2019

Gergely Toth  
Chief Executive Officer  
Cantabio Pharmaceuticals Inc.  
2225 East Bayshore Road  
Palo Alto, CA 94303

**Re: Cantabio Pharmaceuticals Inc.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed March 22, 2019**  
**File No. 000-54906**

Dear Mr. Toth:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Preliminary Information Statement on Schedule 14C filed on March 22, 2019

General

1. We note your disclosure on page 11 that following the reverse stock split, you estimate your total number of common stockholders will be reduced from 2,010 to approximately 339. Please tell us why you did not file Schedule 13E-3. Refer to Exchange Act Rule 13e-3(a)(3)(i)(C) and (ii)(A).

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Christine Westbrook at 202-551-5019 or Suzanne Hayes at 202-551-3675 if you have questions.

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Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance