



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

June 29, 2009

VIA U.S. MAIL

Mr. Stephen P. Loomis  
Chief Financial Officer and Vice President of Operations  
CardioDynamics International Corporation  
6175 Nancy Ridge Drive  
Suite 300  
San Diego, California 92121

**Re: CardioDynamics International Corporation  
Form 10-K for the year ended November 30, 2008  
Filed February 10, 2009  
File No. 000-11868**

Dear Mr. Loomis:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin James  
Senior Assistant Chief Accountant