



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

March 20, 2008

Mr. Allan J. Korn  
Chief Executive Officer  
Sparta Surgical Corporation  
5445 DTC Parkway, Suite 520  
Greenwood Village, CO 80111

**RE: Sparta Surgical Corporation  
Form 10-KSB for the fiscal year ended February 28, 2007  
File No. 1-11047**

Dear Mr. Korn:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Branch Chief