

Mail Stop 6010

January 30, 2007

Via Facsimile and U.S. Mail

Mr. Walter Witoshkin  
Chief Executive Officer  
QuantRx Biomedical Corporation  
100 S. Main Street, Suite 300  
Doylestown, PA 18901

Re: QuantRx Biomedical Corporation  
Form 10-KSB for the year ended December 31, 2005  
Filed March 31, 2006  
File No. 0-17119

Dear Mr. Witoshkin:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant