



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

Mail Stop 6010

December 19, 2008

Via 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, 2007  
Filed March 31, 2008  
File No. 0-17119**

Dear Mr. Witoshkin:

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  
Accounting Branch Chief