



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2012

Via E-mail

Mr. Shalom Hirschman  
Chief Executive and Financial Officer  
Quantrx Biomedical Corporation  
P.O. Box 4690  
Tualatin, OR 97062

**Re: Quantrx Biomedical Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed April 17, 2012  
Response Letter Dated October 2, 2012  
File No. 0-17119**

Dear Mr. Hirschman:

We have reviewed your response letter and have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2011

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1. We note your response to prior comment 1. Please tell us when you expect to file the amended Form 10-K to include management's report on internal control over financial reporting.

Mr. Shalom Hirschman  
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Financial Statements, page F-1

Report of Independent Registered Public Accounting Firm, page F-2

2. We note your response to prior comment 2. If you are unable to obtain a re-audit of the December 31, 2010 financial statements, you should submit a waiver request to the Division of Corporation Finance's Office of Chief Accountant.

You may contact Gary Newberry, Staff Accountant, at (202) 551-3761 or Lynn Dicker, Reviewing Accountant, at (202) 551-3616 if you have questions regarding these comments. In this regard, do not hesitate to contact me at (202) 551-3643.

Sincerely,

/s/ Lynn Dicker for

Kevin L. Vaughn  
Accounting Branch Chief