



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

July 29, 2008

William R. Abbott
Chief Financial Officer
Cardiogenesis Corporation
11 Musick
Irvine, CA 92618

RE: Cardiogenesis Corporation
Form 10-KSB for the fiscal year ended December 31, 2007
Filed March 25, 2008
File No. 000-28288

Dear Mr. Abbott:

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

Sincerely,

Brian R. Cascio
Accounting Branch Chief