



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 23, 2009

VIA U.S. MAIL

Adel Karas  
President, Chief Executive Officer, and Chief Financial Officer  
Calypse Biomedical Corporation  
16290 S.W. Upper Boones Ferry Road  
Portland, Oregon 97224

**Re: Calypse Biomedical Corporation**  
**Form 10-K for the year ended December 31, 2008**  
**Filed April 27, 2009**  
**File No. 001-32280**

Dear Mr. Karas:

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

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief