

Mail Stop 3010

July 21, 2009

VIA USMAIL and FAX 011-331-4757-8976

Nasser Nassiri, President
Biocoral, Inc.
38 rue Anatole France
92594 Levallois Perret Cedex France

Re: Biocoral, Inc.
Form 10-K for the year ended December 31, 2007
Filed March 31, 2008
File No. 000-23512

Dear Mr. Nassiri:

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

Sincerely,

Duc Dang
Attorney/Advisor