

Mail Stop 3561

March 20, 2008

Matthew Harriton, CEO  
Embryo Development Corporation  
305 Madison Avenue, Suite 4510  
New York, NY 10165

**Re: Embryo Development, Corp.  
Item 4.01 Form 8-K  
File No. 000-27028**

Dear Mr. Harriton:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Blaise Rhodes  
Office of Beverages, Apparel and  
Health Care Services