

Mail Stop 6010

February 22, 2008

Mr. Matthew T. Plavan  
Chief Financial Officer  
Thermogenesis Corp.  
2711 Citrus Road  
Rancho Cordova, CA 95742

**Re: Thermogenesis Corp.  
Form 10-K for the Fiscal Year Ended June 30, 2007  
File No. 333-82900**

Dear Mr. Plavan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin Vaughn  
Branch Chief