

Mail Stop 3561

April 4, 2007

Mark Cowan, Chief Executive Officer  
Bioethics, Ltd.  
8092 South Juniper Court  
South Weber, UT 84405

**Re: Bioethics, Ltd.  
Form 10-KSB for Fiscal Year Ended  
December 31, 2005  
File No. 033-55254-41**

Dear Mr. Cowan:

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

Sincerely,

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies

cc: Eric L. Robinson, Esq.  
Fax: (801) 578-3552