



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

August 5, 2009

Derrick Romine  
Chief Financial Officer  
Cardo Medical, Inc.  
8899 Beverly Blvd., Suite 619  
Los Angeles, CA 90048

**Re: Cardo Medical, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 31, 2009**  
**Form 10-K for the fiscal year ended June 30, 2008**  
**Filed September 29, 2008**  
**File No. 000-21419**

Dear Mr. Romine:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief