



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

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

September 21, 2010

Derrick Romine  
Chief Financial Officer  
Cardo Medical, Inc.  
9701 Wilshire Blvd., Suite 1100  
Beverly Hills, CA 90212

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

Dear Mr. Romine:

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

Sincerely,

Brian Cascio  
Accounting Branch Chief

Cc: Joshua Weingard, Chief Legal Officer