



March 17, 2006

Via facsimile: (202) 772-9368  
Mr. Craig Slivka  
Staff Attorney  
Securities And Exchange Commission  
100 F Street, NE  
Mail Stop 7010  
Washington, D.C. 20549

Jon S. Ploetz  
303-894-6111  
jploetz@pattonboggs.com

**Re: Lifeline Therapeutics, Inc.  
Registration Statement on Form SB-2  
File No. 333-126288  
Amended February 3, 2006  
Form 10-QSB for the Fiscal Quarter Ended March 31, 2005**

Dear Mr. Slivka,

As we discussed, Lifeline Therapeutics, Inc. (the "Company") is currently reviewing the comments on the Company's periodic reports in the March 6, 2006 letter from Assistant Director Long (the "Comments"). The Company has requested that we inform you that they are working on responses to the Comments with their accountants, however are not able at this point to confirm when they will be able to respond to the Comments. The Company expects to have a timeframe for a response to the Comments next week and we will update you accordingly next week.

Regards,

/s/ Jon S. Ploetz

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Jon S. Ploetz

cc: Mr. Gerald Houston  
Lifeline Therapeutics, Inc.