

Mail Stop 3561

April 4, 2008

By Facsimile and U.S. Mail

Kevin T Ryan  
Chief Executive Officer  
Seaena, Inc.  
1181 Grier Drive, Suite B  
Las Vegas, NV 89119

**Re: Seaena, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Filed April 6, 2007**  
**Form 10-QSB for the Period Ended September 30, 2007**  
**Filed November 14, 2007**  
**File No.'s 000-29781**

Dear Mr. Ryan:

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

Sincerely,

Michael Moran  
Accounting Branch Chief