



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

Mail Stop 3030

April 28, 2009

Via U.S. Mail

Mr. Henry E. Gemino
Chief Executive Officer
Profile Technologies, Inc.
2 Park Avenue, Suite 201
Manhasset, NY 11030

**RE: Profile Technologies, Inc.
Form 10-KSB for fiscal year ended June 30, 2008
Filed September 25, 2008
File No. 0-29196**

Dear Mr. Gemino:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief