



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 13, 2008

Birge Bargmann
Chief Executive Officer
Proteo, Inc.
2102 Business Center Drive
Irvine, CA 92612

Re: Proteo, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2007
Filed April 14, 2008
File No. 000-30728

Dear Ms. Bargmann:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Mark R. Ziebell, Esq.
Via facsimile (714) 427-7799