

Mail Stop 3561

July 9, 2009

Via Fax & U.S. Mail

Mr. Michael James Gobuty  
Chief Financial Officer  
73200 El Paseo, Suite 2H  
Palm Desert, California 92260

**Re: Planktos Corp.  
Form 10-K for the year ended December 31, 2008  
Filed April 15, 2009  
File No. 000-28429**

Dear Mr. Gobuty:

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

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE  
Ruairidh Campbell  
(801) 582-9629