



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 28, 2010

Via Fax & U.S. Mail

Mr. Bruce Schreiner
Chief Executive Officer
Sense Technologies Inc.
2535 N. Carleton Avenue
Grand Island, Nebraska 68803

**Re: Sense Technologies Inc.
Form 10-K for the year ended February 28, 2009
File No. 000-29990**

Dear Mr. Schreiner:

We have completed our review of your filing and related materials and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief