

MAIL STOP 3561

November 5, 2007

John Ruddy  
Chief Executive Officer  
Nanoscience Technologies, Inc.  
281 Eighth Street  
Jersey City, NJ 07302

**Re: Nanoscience Technologies, Inc.  
Form 10-KSB for the Fiscal Year Ended September 30, 2006  
Filed January 16, 2007  
File No. 000-26067**

Dear Mr. Ruddy:

We issued comments to you on the above captioned filing(s) on June 21, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by November 19, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by November 19, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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Please contact Blaise Rhodes at (202) 551-3774 or Carlton Tartar at (202) 551-3387 if you have questions.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services