



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, N.E.
WASHINGTON, D.C. 20549-7010

May 5, 2006

Mr. Samuel Veasey
Chief Financial Officer
Wellstone Filters, Inc.
250 Crown Boulevard
Timberlake, North Carolina 27583

Re: Wellstone Filters, Inc.
Form 10-K for Fiscal Years Ended December 31, 2004 and 2005
Filed April 15, 2005 and April 11, 2006
File No. 0-28161

Dear Mr. Veasey:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief