

Mail Stop 3561

March 19, 2010

Via Fax & U.S. Mail

Mr. Learned J. Hand
Chief Executive and Acting Financial Officer
300 Market Street, Suite 130-13
Chapel Hill, North Carolina 27516

**Re: Wellstone Filters, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 19, 2009
File No. 000-28161**

Dear Mr. Hand:

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
Mr. Jehu Hand
(949) 489-0034