



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 18, 2011

Learned J. Hand  
Chief Executive Officer  
Wellstone Filter Sciences, Inc.  
300 Market Street, Suite 130-13  
Chapel Hill, NC 27516

**Re: Wellstone Filter Sciences, Inc.**  
**Amended Preliminary Information Statement on Schedule 14C**  
**File No. 000-28161**  
**Filed March 17, 2011**  
**Schedule 14f-1**  
**File No. 000-28161**  
**Filed February 22, 2011**

Dear Mr. Hand:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Lauren Nguyen  
Attorney-Advisor