



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

June 30, 2009

Thomas S. Gifford
Executive Vice President,
Chief Financial Officer and Secretary
Scivanta Medical Corporation
215 Morris Avenue
Spring Lake, New Jersey 07762

Re: Scivanta Medical Corporation
Form 10-KSB for the year ended October 31, 2008
File No. 0-27119

Dear Mr. Gifford:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief