

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 28, 2008

Byung Ho Hoang  
Chief Financial Officer  
(Principal Financial Officer)  
Eugene Science, Inc.  
8<sup>th</sup> Floor, LG Palace Building  
165-8 Donggyo-Dong  
Mapo Gu, Seoul, Korea

**Re: Eugene Science, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-50601**

Dear Mr. Hoang:

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief