

Mail Stop 3561

April 17, 2008

Scott Gallagher, Chief Executive Officer  
U.S. Biodefense, Inc.  
375 South 6<sup>th</sup> Avenue  
City of Industry, CA 91746

**Re: U.S. Biodefense, Inc.  
Information Statement on Schedule 14C  
Filed November 1, 2007  
File No. 0-31431**

Dear Mr. Gallagher:

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

Please contact Indira Lall, Staff Attorney, at (202) 551-3582, Mara Ransom, Legal Branch Chief, at (202) 551-3264, or me at (202) 551-3720 with any other questions.

Sincerely,

H. Christopher Owings  
Assistant Director