

Mail Stop 3561

April 17, 2008

Scott Gallagher, Chief Executive Officer
U.S. Biodefense, Inc.
375 South 6th 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