

MAIL STOP 3561

March 1, 2007

Mr. David Kittrell  
President  
Xpention Genetics, Inc.  
10965 Elizabeth Drive  
Conifer, CO 80433

**Re: Xpention Genetics, Inc.**  
**Form 10-KSB/A for the Fiscal Year Ended May 31, 2005**  
**File No. 000-51210**

Dear Mr. Kittrell:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth Companies