

Mail Stop 6010

August 25, 2008

David Kittrell
Chief Executive Officer
Xpention Genetics, Inc.
10965 Elizabeth Drive
Conifer, Colorado 80433

**Re: Xpention Genetics, Inc.
Revised Preliminary Information Statement on Schedule 14C
Filed August 22, 2008
File No. 0-51210**

Dear Mr. Kittrell:

We have completed our review of your preliminary information statement on Schedule 14C and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director