

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 4, 2008

Jon Garfield  
Chief Executive Officer and  
Chief Financial Officer  
Clearant, Inc.  
1801 Avenue of the Stars  
Suite 435  
Los Angeles, CA 90067

**Re: Clearant, Inc.**  
**Form 10-KSB for the Year Ended December 31, 2007**  
**File No. 000-50309**

Dear Mr. Garfield:

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