

Mail Stop 6010

July 10, 2007

Mark Morrisson  
Chief Executive Officer and Managing Director  
Universal Biosensors, Inc.  
103 Ricketts Road  
Mt Waverley, 3149, Victoria  
Australia

**RE: Universal Biosensors, Inc.  
Registration Statement on Form 10  
Filed April 30, 2007  
File No. 000-52607**

Dear Mr. Morrisson:

We have completed our review of your Form 10 and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant