

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