



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 25, 2011

Mr. Satesh Balak
Chief Financial Officer
Universal Biosensors, Inc.
1 Corporate Avenue,
Rowville, Victoria, Australia 3178

**Re: Universal Biosensors, Inc.
Form 10-K for the Year Ended December 31, 2009
Filed March 16, 2010
File No. 000-52607**

Dear Mr. Balak:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief