



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

February 23, 2009

Gregory D. Morgan  
Chief Executive Officer  
Microsmart Devices, Inc.  
1035 Park Avenue, Suite 7B  
New York, NY 10028-0912

**Re: Microsmart Devices, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed March 28, 2008**  
**File No. 000-51658**

Dear Mr. Morgan:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Ryan C. Milne  
Accounting Branch Chief

cc: Peter B. Hirshfield, Esq.  
Via facsimile (646) 349-1665