



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

November 5, 2010

Via U.S. Mail

Mr. Mark L. Baum
Chief Executive Officer
Shrink Nanotechnologies, Inc.
2038 Corte Del Nogal, Suite 110
Carlsbad, CA 92011

Re: Shrink Nanotechnologies, Inc.
Item 4.01 Form 8-K
Filed October 18, 2010
File No. 0-52860

Dear Mr. Baum:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Kevin Vaughn
Accounting Branch Chief