



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

April 25, 2011

Via U.S. Mail

Mr. Mark L. Baum  
Chief Executive Officer  
Shrink Nanotechnologies, Inc.  
4100 Calit2 Bldg  
Irvine, CA 92697

**Re: Shrink Nanotechnologies, Inc.**  
**Item 4.02 Form 8-K**  
**Filed April 19, 2011**  
**File No. 0-52860**

Dear Mr. Baum:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief