



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

March 14, 2008

Mr. Thomas Banks
Chief Executive Officer
flexSCAN, Inc.
27201 Puerta Real, Suite 350
Mission Viejo, CA 92691

Re: flexSCAN, Inc.
Form 10-KSB for Fiscal Year Ended June 30, 2007
Filed October 15, 2007
File No. 000-09283

Dear Mr. Banks:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Healthcare Services