



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

October 16, 2007

David M. Ross
Chief Executive Officer
Diapulse Corporation of America
475 Northern Boulevard
Great Neck, New York 11021

**RE: Diapulse Corporation of America
Form 10-KSB for the fiscal year ended December 31, 2006
Filed May 14, 2007
File No. 000-03052**

Dear Mr. Ross:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant