



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