

Mail Stop 4720

April 11, 2008

Mark Buckrey  
Chief Financial Officer  
Sten Corporation  
10275 Wayzata Blvd., Suite 310  
Minnetonka, MN 55305

**Re: Sten Corporation  
Form 10-KSB for Fiscal Year Ended  
September 30, 2007**

Dear Mr. Buckrey:

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

Sincerely,

Babette Cooper  
Senior Staff Accountant