

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 19, 2006

Mr. William E. Luther  
President, Chief Executive Officer and Director  
Lescarden Inc.  
420 Lexington Ave.  
Suite 212  
New York, NY 10170

**Re: Lescarden Inc.**  
**Form 10-KSB for Fiscal Year Ended May 31, 2005**  
**File No. 0-10035**

Dear Mr. Luther:

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

Sincerely,

Kevin Woody  
Branch Chief