



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 15, 2009

VIA U.S. MAIL

Mr. William E. Luther
Chief Executive Officer and Chief Financial Officer
Lescarden Incorporated
420 Lexington Avenue
New York, New York 10170

Re: Lescarden Incorporated
Form 10-KSB for the year ended May 31, 2008
Filed September 10, 2008
Form 10-Q for the quarter ended August 31, 2008
Filed October 15, 2008
File No. 000-10035

Dear Mr. Luther:

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

Sincerely,

Angela Crane
Accounting Branch Chief