



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 18, 2008

Via U.S. Mail

Mr. Gary L. Cook
Chief Financial Officer
Cognigen Networks, Inc.
10757 S. Riverfront Pkwy, Suite 125
South Jordan, UT 84095

RE: Cognigen Networks, Inc.
Form 10-KSB for the fiscal year ended June 30, 2007
Filed October 15, 2007
File No. 000-11730

Dear Mr. Cook:

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

Sincerely,

Larry Spigel
Assistant Director