



DIVISION OF  
CORPORATION FINANCE

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

February 11, 2011

Mr. James Dorst  
Chief Financial Officer and Chief Operating Officer  
SpectraScience, Inc.  
11568 Sorrento Valley Rd., Suite 11  
San Diego, California 92121

**Re: SpectraScience, Inc.**  
**Form 10-K for the Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**File No. 000-13092**

Dear Mr. Dorst:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief