



DIVISION OF
CORPORATION FINANCE

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

January 26, 2011

Mr. Gary Borglund
President and Chief Executive Officer
NVCN Corporation
1800 Wooddale Drive, Suite 208
Woodbury, MN 55125

RE: **NVCN Corporation**
Form 8-K dated October 8, 2010
Filed December 20, 2010
File No. 000-13187

Dear Mr. Borglund::

We have completed our review of your Form 8-K and related filings and do not have any further comments at this time.

Sincerely,

Jeffrey Jaramillo
Accounting Branch Chief