



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

Mail Stop 3030

March 29, 2010

Via U.S. Mail

Mr. Robert Weinstein
Chief Financial Officer
Xcorporeal, Inc.
80 Empire Drive
Lake Forest, CA 92630

**RE: Xcorporeal, Inc.
Item 4.01 Form 8-K
Filed March 19, 2010
File No. 1-33874**

Dear Mr. Weinstein:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief