



DIVISION OF
CORPORATION FINANCE

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

April 14, 2011

Jeff A. Hanks, CFO
Ensure, Inc.
2825 E. Cottonwood Parkway, Suite 500
Salt Lake City, UT 84121

Re: Ensure, Inc.
Item 4.02 Form 8-K
Filed March 21, 2011
File No. 033-03275-D

Dear Mr. Hanks:

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

Sincerely,

/s/ Blaise A. Rhodes

Blaise A. Rhodes
Staff Accountant
Office of Beverages, Apparel and
Health Care Services