

**Mail Stop 4561**  
**Via Fax (415) 721-0458**

May 28, 2009

Larry Bruce  
Chief Financial Officer, Secretary & Treasurer  
Blink Logic, Inc.  
750 Lindero Street, Suite 350  
San Rafael, CA 94901

Re: **Blink Logic, Inc.**  
**Form 8-K filed May 4, 2009**  
**File No. 001-05996**

Dear Mr. Bruce:

We have completed our review of Item 4.01 of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider  
Staff Accountant