



DIVISION OF  
CORPORATION FINANCE

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

MAIL STOP 3561

April 20, 2010

Mr. George Carpenter  
Chief Executive Officer  
CNS Response, Inc.  
2755 Bristol Street, Suite 285  
Costa Mesa, CA 92626

**Re: CNS Response, Inc.  
Form 10-K  
Filed December 30, 2009  
File No. 000-26285  
Supplemental Response Letter  
Dated April 1, 2010**

Dear Mr. Carpenter:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director