



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

November 12, 2008

W. Kirk Patterson  
Senior Vice President and Chief Financial Officer  
Entorian Technologies, Inc.  
8900 Shoal Creek Boulevard  
Austin, Texas 78757

Via U S Mail and FAX [(512) 454-2598]

**Re: Entorian Technologies, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**File No. 0-50553**

Dear Mr. Patterson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief