

Mail Stop 6010

May 3, 2007

Mr. Leo Ehrlich
Chief Financial Officer
StatSure Diagnostic Systems, Inc.
1 Clarks Hill Road
Framingham, Massachusetts 01702

**Re: StatSure Diagnostics Systems, Inc.
Form 10-KSB for the fiscal year ended December 31, 2005
File No. 000-21284**

Dear Mr. Ehrlich:

We have completed our review of your Form 10-KSB and related materials and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant