

Mail Stop 3561

July 31, 2009

Mr. Christian J. Soderquist  
Chief Executive Officer  
Octus, Inc.  
719 Second Street, Suite 9  
Davis, CA 95616

**Re: Octus, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed April 15, 2009**  
**File No. 000-21092**

Dear Mr. Soderquist:

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

Sincerely,

Brian K. Bhandari  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Health Care Services

cc: Kevin Kelso, Esq.