

March 14, 2008

Mail Stop 6010

Glenn A. Little
President
Diasense, Inc.
211 West Wall Street
Midland, Texas 79701

**Re: Diasense, Inc.
Preliminary Information Statement
Filed January 3, 2008
File No. 0-26504**

Dear Mr. Little:

We have completed our review of your preliminary information statement and have no further comments at this time. If you have any questions, please contact Tom Jones at 202-551-3602.

Sincerely,

Peggy Fisher
Assistant Director

cc (via fax): Steven L. Siskind, Esq.