



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

March 13, 2008

James Vandenberg  
Chief Financial Officer  
Regi U.S., Inc.  
240 – 11780 Hammersmith Way  
Richmond, British Columbia V7A 5E9, Canada

**RE: Regi U.S., Inc.**  
**Form 10-KSB for the fiscal year ended April 30, 2007**  
**File No. 0-23920**

Dear Mr. Vandenberg:

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

Sincerely,

Kevin L. Vaughn  
Branch Chief