

Mail Stop 6010

July 30, 2008

Dr. Thomas Drees  
President and Chief Executive Officer  
Sanguine Corporation  
101 East Green Street, Suite 6  
Pasadena, California 91105

**Re: Sanguine Corporation**  
**Revised Preliminary Information Statement on Schedule 14C**  
**Filed July 30, 2008**  
**File No. 000-24480**

Dear Dr. Drees:

We have completed our review of your information statement and have no further comments at this time. Please contact Sonia Barros at (202) 551-3655 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Victor Schwartz, Esq (via facsimile 801-685-0949)