



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

Mail Stop 6010

December 30, 2008

Via U.S. Mail

Mr. Richard Bjorkman
Chief Financial Officer
Sutura, Inc.
17080 Newhope Street
Fountain Valley, CA 92708

**RE: Sutura, Inc.
Item 4.02 Form 8-K
Filed November 19, 2008
File No. 0-25548**

Dear Mr. Bjorkman:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief