

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

Mail Stop 3561

November 13, 2008

Birge Bargmann Chief Executive Officer Proteo, Inc. 2102 Business Center Drive Irvine, CA 92612

Re: Proteo, Inc.

Form 10-KSB for Fiscal Year Ended December 31, 2007

Filed April 14, 2008 File No. 000-30728

Dear Ms. Bargmann:

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

Sincerely,

Ryan C. Milne Accounting Branch Chief

cc: Mark R. Ziebell, Esq. Via facsimile (714) 427-7799