

October 8, 2008

Mail Stop 3561

Bruce Schreiner  
President  
Sense Technologies, Inc.  
2535 N Carleton Avenue  
Grand Island, NE 68803

**RE: Sense Technologies, Inc.**  
**File No. 000-29990**  
**Form 8-K: Filed September 25, 2008**

Dear Mr. Schreiner:

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

Sincerely,

Patrick Kuhn  
Staff Accountant