



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

August 9, 2007

By U.S. Mail and facsimile to (617)-338-2880

John N. Hatsopoulos
Chairman
Glenrose Instruments, Inc.
45 First Avenue
Waltham, Massachusetts 02451

**Re: Glenrose Instruments, Inc.
Registration Statement on Form 10
File No. 000-51645**

Dear Mr. Hatsopoulos:

We have completed our review of your registration statement on Form 10 and have no further comments at this time.

Sincerely,

Jennifer R. Hardy
Legal Branch Chief

cc: Edwin L. Miller, Jr.
Sullivan & Worcester LLP
One Post Office Square
Boston, Massachusetts 02109