

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

September 8, 2009

Mr. Sidney Zion President, Xtrasafe, Inc. 600 Lexington Ave. 9th Floor New York, NY 10022

RE: Form 8-K Item 4.01 filed August 13, 2009

File No. 333-153762

Dear Mr. Zion:

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

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3732.

Sincerely,

Melinda Hooker Staff Accountant