

Mail Stop 3561

March 13, 2008

Mr. Jeff Hanks, President  
EnSurge, Inc.  
2089 East Fort Union Blvd.  
Salt Lake City, UT 84121

**Re: EnSurge, Inc.  
Item 4.01 Form 8-K  
File No. 033-03275-D**

Dear Mr. Hanks:

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

Sincerely,

Blaise Rhodes  
Office of Beverages, Apparel and  
Health Care Services