



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2011

Jeff A. Hanks, CFO  
Ensure, Inc.  
2825 E. Cottonwood Parkway, Suite 500  
Salt Lake City, UT 84121

**Re: Ensure, Inc.**  
**Item 4.02 Form 8-K**  
**Filed March 21, 2011**  
**File No. 033-03275-D**

Dear Mr. Hanks:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Blaise A. Rhodes

Blaise A. Rhodes  
Staff Accountant  
Office of Beverages, Apparel and  
Health Care Services