



DIVISION OF
CORPORATION FINANCE

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

March 25, 2011

Via E-mail

Paul T. Anthony
Chief Financial Officer
Auxilio, Inc.
26300 La Alameda, Suite 100
Mission Viejo, California 92691

Re: Auxilio, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 8, 2010
Form 10-Q for the Quarterly Period Ended March 31, 2010
Filed May 14, 2010
Form 10-Q for the Quarterly Period Ended June 30, 2010
Filed August 13, 2010
Form 10-Q for the Quarterly Period Ended September 30, 2010
Filed November 12, 2010
File No. 000-27507

Dear Mr. Anthony:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Branch Chief