



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

April 4, 2011

**VIA US MAIL AND FAX**

Mark Faris  
Vice President and Chief Financial Officer  
SRI Surgical Express  
12425 Race Track Road  
Tampa, Florida 33626

**Re: SRI Surgical Express  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed March 31, 2010  
File No. 1-34953**

Dear Mr. Faris:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director