

Stop 3561

December 22, 2008

Chris Paterson, Chief Executive Officer
Careguide, Inc.
4401 N.W. 124th Avenue
Coral Springs, Florida 33065

Re: Schedule 14C
Filed September 5, 2008
File No. 000-22319

Dear Mr. Paterson:

We have completed our review of the preliminary information statement and related filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Geoff Ossias, Esq.
Cooley Godward Kronish LLP
FAX: (703) 456-8100