



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

DIVISION OF  
CORPORATION FINANCE

February 15, 2011

William F. Donovan, M.D.  
Chief Executive Officer  
Spine Pain Management, Inc.  
5225 Katy Freeway  
Suite 600  
Houston, Texas 77007

**Re: Spine Pain Management, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 31, 2010**  
**Form 10-Q for the Quarterly Period ended June 30, 2010**  
**Filed August 16, 2010**  
**File No. 000-27407**

Dear Dr. Donovan:

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

Sincerely,

Joel Parker  
Accounting Branch Chief