



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 25, 2009

Nam H. Nguyen  
Chief Financial Officer  
Quick Med Technologies, Inc.  
902 NW 4<sup>th</sup> Street  
Gainesville, Florida 32601

**Re: Quick Med Technologies, Inc.**  
**Form 10-KSB for the fiscal year ended June 30, 2008**  
**File No. 0-27545**

Dear Mr. Nguyen:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief