

Mail Stop 4561

December 22, 2008

Mr. Stan Vashovsky  
Chairman and Chief Executive Officer  
Health Systems Solutions, Inc.  
405 N. Reo Street, Suite 300  
Tampa, FL 33609

**Re: Health Systems Solutions, Inc.  
Form 8-K Filed on November 14, 2008  
Forms 10-Q For the Quarterly Periods Ended June 30, 2008 and  
September 30, 2008  
File No. 000-27197**

Dear Mr. Vashovsky:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief