

Mail Stop 4561

January 15, 2009

Robert S. Herbst
Senior Vice President & General Counsel
Health Systems Solutions, Inc.
42 West 39th Street, 6th Floor
New York, NY 10018

**Re: Health Systems Solutions, Inc.
Amendment 1 to Preliminary Information Statement on Schedule 14C
Filed on January 12, 2009
File No. 000-27197**

Dear Mr. Herbst:

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

Sincerely,

David L. Orlic
Special Counsel

cc: Via Facsimile (212) 451-2222
Mark Lakin, Esq.
Olshan Grundman Frome Rosenzweig & Wolosky LLP