

Mail Stop 4561

July 28, 2008

Gregory Vacca  
CEO and President  
WiFiMed Holdings Company, Inc.  
2000 RiverEdge Pkwy  
Suite GL 100A  
Atlanta, GA 30328

**Re: WiFiMed Holdings Company, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed July 18, 2008  
File No. 0-49707**

Dear Mr. Vacca:

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) 262-5152  
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