

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 3, 2006

Herman Rappaport  
Chief Executive Officer  
Starmed Group, Inc.  
2029 Century Park East  
Suite 1112  
Los Angeles, California 90067

**Re: Starmed Group, Inc.**  
**Form 10-KSB for the Fiscal Period Ended December 31, 2004**  
**File No. 000-33153**

Dear Mr. Rappaport:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief