



DIVISION OF
CORPORATION FINANCE

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

MAIL STOP 3561

December 11, 2009

Mr. Tom Kubota
Chief Executive Officer
Pacific Health Care Organization, Inc.
1201 Dove Street, Suite 585
Newport Beach, CA 92660

**Re: Pacific Health Care Organization, Inc.
Form 10-K
Filed March 31 2009
File No. 000-50009
Supplemental Response Letter
Dated December 1, 2009**

Dear Mr. Kubota:

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

Sincerely,

John Reynolds
Assistant Director