

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