

Mail Stop 3561

May 7, 2008

Alan Moadel  
Chief Executive Officer  
Med-X Systems, Inc.  
2 West 46<sup>th</sup> Street, 2<sup>nd</sup> Floor  
New York, NY 10036

**Re: Med-X Systems, Inc.  
Item 4.01 Form 8-K  
Filed April 11, 2008  
File No. 000-33107**

Dear Mr. Moadel:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Ethan Horowitz  
Staff Accountant