

Mail Stop 3561

March 18, 2008

Stephen M. Watters  
Chief Executive Officer  
Vertical Health Solutions, Inc.  
2595 Tampa Road, Suite E  
Palm Harbor, Florida 34684

**Re: Vertical Health Solutions, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2006  
File No. 001-31275**

Dear Mr. Watters:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services