

Mail Stop 3561

May 17, 2010

Stephen M. Watters, Chief Executive Officer  
Vertical Health Solutions, Inc.  
P.O. Box 818  
Oldsmar, Florida 34677

**RE: Vertical Health Solutions, Inc.  
Annual Report on Form 10-K FYE December 31, 2008  
Filed March 31, 2009 and amended March 5, 2010  
File No. 1-31275**

Dear Mr. Watters:

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

Sincerely,

John Reynolds,  
Assistant Director