



DIVISION OF
CORPORATION FINANCE

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

February 1, 2011

Dale Paisley
Chief Financial Officer
HealthMed Services Ltd.
1250 Oakmead Parkway
Sunnyvale, CA 94085

Re: HealthMed Services Ltd.
Form 10-K for Fiscal Year Ended December 31, 2009
File No. 333-152439

Dear Mr. Paisley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director