



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