

Via Facsimile and U.S. Mail
Mail Stop 6010

January 29, 2009

Mr. Stanton Nelson
Chief Executive Officer
Graymark Healthcare, Inc.
101 N. Robinson, Ste. 920
Oklahoma City, OK 73102

Re: Graymark Healthcare, Inc.
Form 10-K for the Year Ended December 31, 2007
Filed March 28, 2008
Form 10-Q for the Quarterly Period Ended June 30, 2008
Filed August 14, 2008
File No. 1-34171

Dear Mr. Nelson:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief