



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 11, 2010

Ms. Judy E. Naus  
Chief Financial Officer  
Biotel Inc.  
1285 Corporate Center Drive, Suite 150  
Eagan, Minnesota 55121

**Re: Biotel Inc.**  
**Form 10-K for the fiscal year ended June 30, 2009**  
**Filed on September 28, 2009**  
**File No. 000-50914**

Dear Ms. Naus:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio  
Accounting Branch Chief