

Mail Stop 3561

July 19, 2006

Patrick A. Galliher, President  
RMD Technologies, Inc.  
308 West 5th Street  
Holtville, California 92250

**Re: RMD Technologies, Inc.  
Registration Statement on Form 10-SB and related Amendments  
Initially Filed January 7, 2005  
Form 10-KSB for the year ended May 31, 2005 and related  
Amendments  
Initially Filed September 21, 2005  
Form 10-QSB for the quarterly period ended August 31, 2005 and  
related amendment  
Form 10-QSB for the quarterly period ended November 30, 2005  
Form 10-QSB for the quarterly period ended February 28, 2006 and  
related amendments  
File No. 0-51109**

Dear Mr. Galliher:

We have completed our review of your Form 10-SB and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: Brian Faulkner, Esq.  
Fax: 949-240-1362