

Mail Stop 4561

January 22, 2009

Mr. Jeffrey Park
Chief Financial Officer
SXC Health Solutions Corp.
2441 Warrenville Road, Suite 610
Lisle, IL 60532

**Re: SXC Health Solutions Corp.
Form 10-K for the Fiscal Year ended December 31, 2007
Filed March 17, 2008
File No. 000-52073**

Dear Mr. Park:

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,

Stephen Krikorian
Accounting Branch Chief