

Mail Stop 6010

September 17, 2008

VIA U.S. MAIL

Mr. Wayne D. Cockburn
President and Chief Executive Officer
Impact Medical Solutions, Inc.
17011 Beach Boulevard
Suite 900
Huntington Beach, California 92647

**Re: Impact Medical Solutions, Inc.
 Form 10-KSB for the year ended December 31, 2007
 File No. 000-52117**

Dear Mr. Cockburn:

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

Sincerely,

Angela Crane
Accounting Branch Chief