

Mail Stop 3561

March 27, 2007

Ronald S. Tucker, President
RX Healthcare Systems, Ltd.
3631 East 7th Avenue Parkway
Denver, CO 80206

Re: RX Healthcare Systems, Ltd.
Offering Statement on Form 1-A (Amendment No.1)
Filed March 21, 2007
File No. 24-10172

Dear Mr. Tucker:

We have made a preliminary reading of the amended Offering Statement filed March 14, 2007. We continue to believe RX Healthcare does not have a specific business plan or purpose and is ineligible to conduct a Regulation A offering. Please revise your offering circular to disclose a specific business plan or withdraw the Form 1-A offering statement and file a registration statement complying with Rule 419 of Regulation C, as previously requested. As RX Healthcare does not appear to qualify to conduct a Regulation A offering, we have not reviewed the remaining responses to our prior comments or the other revised disclosures in your filing.

As long as it remains in its current form, we will not recommend acceleration of the qualification date of the offering statement. Also note that should the offering statement qualify in its present form, we would be required to consider what recommendation, if any, we should make to the Commission. We suggest that you consider submitting a substantive amendment to correct the deficiencies or a request for withdrawal of the filing.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. Feel free to call me at (202) 551-3790 or Goldie B. Walker at (202) 551-3234 with any questions. We look forward to working with you to address these concerns.

Ronald S. Tucker, President
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Sincerely,

John D. Reynolds
Assistant Director
Office of Emerging Growth Companies

cc: Malcolm D. Crawford
3631 East 7th Avenue Parkway
Denver, CO 80206