

Mail Stop 4561
Via fax (214) 292-8407

October 30, 2008

P. Morgan McCune
President and CEO
Triple A Medical, Inc.
604 Creekview
Ovilla, TX 75154

Re: Triple A. Medical
Form 10-K for the Year Ended December 31, 2007
Filed on April 10, 2008
Forms 10Q for the Quarter Ended March 31, 2008 and June 30, 2008
Filed on May 15, 2008 and August 18, 2008, respectively
File No.: 333-142979

Dear Mr. McCune:

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,

Kathleen Collins
Accounting Branch Chief