



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 13, 2012

Via E-mail

Derrick Gidden

CEO

Caduceus Software Systems Corp.

42A High Street

Sutton Coldfield, West Midlands

United Kingdom B72 1UJ

**Re: Caduceus Software Systems Corp.  
Form 10-K for Fiscal Year Ended March 31, 2012  
Filed July 16, 2012  
Form 10-K/A No. 1 for Fiscal Year Ended March 31, 2012  
Filed September 12, 2012  
File No. 333-144509**

Dear Mr. Gidden:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief