



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

June 16, 2010

**via U.S. mail and facsimile**

Donald G. Cox, CEO  
Biomedical Technology Solutions Holdings, Inc.  
9800 Mt. Pyramid Court #250  
Englewood, Colorado 80112

**Re: Biomedical Technology Solutions Holdings, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed May 13, 2010  
Form 10-Q for the Fiscal Quarter Ended March 31, 2010  
File No. 0-53391**

Dear Mr. Cox:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief