



DIVISION OF  
CORPORATION FINANCE

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

December 1, 2011

Via U.S. Mail  
Simone Bar-Tal  
Specializer, Inc.  
c/o EastBiz.com Inc.  
5348 Vegas Drive  
Las Vegas, NV 89108

**Re: Specializer, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed November 10, 2011  
File No. 333-176715**

Dear Mr. Bar-Tal:

We have reviewed your amended registration statement and have the following comments.

Dilution, page 13

1. Revise your disclosures on page 14 to include brackets around the anticipated net offering proceeds should only 10% of the shares be sold in the offering. In this regard, you should disclose anticipated net offering proceeds of \$(9,006).

Financial Statements

2. Please update your financial statements and related disclosures pursuant to Rule 8-08 of Regulation S-X.

You may contact Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 if you have questions regarding comments on the financial statements and related matters. Please address questions regarding all other comments to me at (202) 551-3456. If you need additional assistance, you may contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Staff Attorney

Simone Bar-Tal  
Specializer, Inc.  
November 30, 2011  
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cc: Via Facsimile  
Thomas E. Puzzo, Esq.