



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 21, 2016

Via E-mail

Michael J. West
Chief Executive Officer
Canfield Medical Supply, Inc.
4120 Boardman-Canfield Road
Canfield, OH 44406

Re: Canfield Medical Supply, Inc.
Preliminary Information Statement on Schedule 14C
Filed April 20, 2016
File No. 000-55114

Dear Mr. West:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds
Assistant Director
Office of Beverages, Apparel, and
Mining

cc: Jon D. Sawyer
Jon D. Sawyer, P.C.