



DIVISION OF  
CORPORATION FINANCE

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

May 30, 2019

Patrick Herguth  
Chief Executive Officer  
Telemetrynd, Inc.  
26522 La Alameda, Suite 290  
Mission Viejo, CA 92691

**Re: Telemetrynd, Inc.**  
**Registration Statement on Form 10-12B**  
**Filed May 22, 2019**  
**File No. 001-38921**

Dear Mr. Herguth:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our May 2, 2019 letter.

Form 10-12B filed May 22, 2019

Explanatory Note, page 2

1. We note the revised disclosure in response to comment 1. However, pursuant to Section 12(d) of the Exchange Act, the registration statement will become effective 30 days after the Commission receives certification of approval of the company's listing from the exchange, or accelerated at the request of the company or the exchange. Accordingly, please revise.

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.

Patrick Herguth  
Telemynd, Inc.  
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You may contact Brian McAllister at 202-551-3341 or Raj Rajan at 202-551-3388 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Killoy at 202-551-7576 or Brigitte Lippmann at 202-551-3713 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Greg Carney