



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 6, 2009

Mr. Robert Cambridge
Chief Executive Officer
AMHN, Inc.
345 North Maple Drive, Suite 208
Beverly Hills, CA 90210

Re: AMHN, Inc.
Form 8-K
Filed September 30, 2009
Form 8-K/A1
Filed October 6, 2009
File No. 000-16731

Dear Mr. Cambridge:

We have completed our review of your Form 8-K and related filings, and have no further comments at this time.

Sincerely,

Donald F. Delaney
Senior Staff Accountant