



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 2, 2009

Jeffrey S. Rudner
Chief Accounting Officer
Trimedyn, Inc.
25901 Commercentre Drive
Lake Forest, CA 62630

Re: Trimedyn, Inc.
Form 10-K for the fiscal year ended September 30, 2008
File No. 0-10581

Dear Mr. Rudner:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief