



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

Mail Stop 3030

June 1, 2009

Via U.S. Mail

Mr. Marvin P. Loeb  
Chief Executive Officer  
Trimedyn, Inc.  
25901 Commercentre Drive  
Lake Forest, CA 92630

**RE: Trimedyn, Inc.  
Item 4.01 Form 8-K  
Filed May 8, 2009  
File No. 0-10581**

Dear Mr. Loeb:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief