



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

Mail Stop 3030

May 27, 2009

Via Facsimile and U.S. Mail

Mr. Jeff Feuer
Chief Executive Officer
SPO Medical Inc.
Beit Hapa'amon, Suite 209
20 Hata'as Street
Kfar Saba, Israel

**Re: SPO Medical Inc.
Form 10-K for the Year Ended December 31, 2008
Filed March 31, 2009
File No. 000-11772**

Dear Mr. Feuer:

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