Mr. Ralph Henson President InMedica Development Corporation 825 North 300 West, Suite N132 Salt Lake City, UT 84103

> Re: InMedica Development Corporation Forms 10-KSB and 10-KSB/A for Fiscal Year Ended

> > December 31, 2007 File No. 000-12968

Dear Mr. Henson:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant