



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 9, 2007

VIA U.S. MAIL and FACSIMILE

Jeffery A. Baird
CAS Medical Systems, Inc.
Chief Financial Officer
44 East Industrial Road
Branford, Connecticut 06405

RE: CAS Medical Systems, Inc.
Form 10-KSB for the fiscal year ended December 31, 2006
Filed March 19, 2007
File No. 000-13839

Dear Mr. Baird:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant