



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2011

Mr. Mark Udell  
Chief Accounting Officer  
Healthsport, Inc.  
1620 Beacon Place  
Oxnard, California 93033

**Re: Healthsport, Inc.**  
**Form 10-K filed March 31, 2010**  
**File No. 000-23100**

Dear Mr. Udell:

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

Sincerely,

Jeffrey Riedler  
Assistant Director