

Mail Stop 6010

June 20, 2005

Mr. Jeffrey M. Soinski  
Chief Executive Officer  
Specialized Health Products International, Inc.  
585 West 500 South  
Bountiful, UT 84010

Re: Specialized Health Products International, Inc.  
Form 10-KSB for the Year Ended December 31, 2004  
Form 10-QSB for the Quarter Ended March 31, 2005  
File No. 000-26694

Dear Mr. Soinski:

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