



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Peter van der Wal, Chief Executive Officer
HemaCare Corporation
15350 Sherman Way, Suite 350
Van Nuys, California

Re: HemaCare Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed on March 23, 2010
File No.: 000-15223
Schedule 14A
Filed on March 31, 2010
File No.: 000-15223

Dear Mr. van der Wal:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Pamela Howell
for

John Reynolds
Assistant Director