



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

Mail Stop 3030

June 1, 2009

Via U.S. Mail

Mr. Rowland Perkins
Mr. Willie Gault
Co-Chief Executive Officers
Heart Tronics, Inc.
4705 Laurel Canyon Blvd, Suite 203
Studio City, CA 91607

**RE: Heart Tronics, Inc.
Item 4.01 Form 8-K
Filed March 23, 2009
File No. 1-32523**

Dear Mr. Perkins and Mr. Gault:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief