



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

Mail Stop 6010

July 24, 2008

Via Facsimile and U.S. Mail

Mr. Thomas Sandgaard  
Chief Executive Officer  
Zynex Medical Holdings, Inc.  
8022 Southpart Circle, Suite 100  
Littleton, CO 80210

**Re: Zynex Medical Holdings, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**Filed April 16, 2008**  
**File No. 33-26787-A**

Dear Mr. Sandgaard:

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

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief