

Mail Stop 3561

February 7, 2007

Lance Jon Kimmel, Esq.
SEC Law Firm
11693 San Vicente Boulevard, Suite 357
Los Angeles, CA 90049

**Re: NuWay Medical, Inc.
Amendment No. 3 to Preliminary Proxy Statement on Schedule 14A
Filed February 7, 2007
File No. 0-19709**

Dear Mr. Kimmel:

We have completed our review of your PRE 14A and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Fax: (310) 388-1320