



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

July 20, 2009

Baruh Hayut, Chairman
Modern Medical Modalities Corporation
439 Chestnut Street
Union, New Jersey 07083

Re: Modern Medical Modalities Corporation
Annual Report on Form 10-K for fiscal year ended December 31, 2008
Filed March 31, 2009
File No. 0-23416

Dear Baruh Hayut:

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

Sincerely,

John Reynolds
Assistant Director