

December 21, 2006

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: VisualMED Clinical Solutions Corp. (the "*Company*")  
Registration Statement on Form SB-2, File No. 333-125348

Ladies and Gentlemen:

Pursuant to Rule 477 of the Securities Act of 1933, as amended (the "*Securities Act*"), we hereby request the withdrawal of the Company's registration statement on Form SB-2, together with all exhibits and amendments thereto (the "*Registration Statement*"), which was initially filed with the Securities and Exchange Commission on March 31, 2005, and subsequently amended.

All activity in connection with the Registration Statement has been discontinued for some time and no securities were ever sold under the Registration Statement. At this time the Company no longer wishes to pursue this registration. Accordingly, we request an order granting the withdrawal of the Registration Statement to be issued by the Securities and Exchange Commission as soon as possible.

Should the Staff have any comments or questions regarding the foregoing, please contact:

Louis Lombardo, Esq.  
Lombardo Dufresne LLP  
350 Theodore Fremd Avenue, 3rd Floor  
Rye, New York 10580  
Tel: (914) 612-7020  
Fax: (914) 612-7038

Very truly yours,

/s/ Gerard Dab

**VisualMED Clinical Solutions Corp.**

**Per: Gerard Dab**  
**Chairman, CEO**