



DIVISION OF  
CORPORATION FINANCE

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

October 6, 2009

Mr. Robert Cambridge  
Chief Executive Officer  
AMHN, Inc.  
345 North Maple Drive, Suite 208  
Beverly Hills, CA 90210

**Re: AMHN, Inc.**  
**Form 8-K**  
**Filed September 30, 2009**  
**Form 8-K/A1**  
**Filed October 6, 2009**  
**File No. 000-16731**

Dear Mr. Cambridge:

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

Sincerely,

Donald F. Delaney  
Senior Staff Accountant