



DIVISION OF
CORPORATION FINANCE

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

October 12, 2010

Mr. Stanton Nelson
Chief Executive Officer
Graymark Healthcare, Inc.
210 Park Avenue, Ste. 1350
Oklahoma City, Oklahoma 73102

Re: Graymark Healthcare, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 001-34171

Dear Mr. Nelson:

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

Sincerely,

Melissa Rocha
Accounting Branch Chief