July 31, 2009

Richard W. Turner, Chief Executive Officer Conmed Healthcare Management, Inc. 7250 Parkway Dr., Suite 400 Hanover, MD 21076

Re: Conmed Healthcare Management, Inc.

Form 10-K for fiscal year ended December 31, 2008

File No. 000-27554

Form 10-Q for quarter ended March 31, 2009

File No. 000-27554

Dear Mr. Turner:

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

Sincerely,

John Reynolds Assistant Director

cc: Thomas W. Fry, CFO

Fax: (410) 712-4760 Robert J. Wollin, Esq. Fax: (212) 715-8148