

Via Facsimile and U.S. Mail
Mail Stop 6010

January 11, 2007

Mr. Mark Szporka
Chief Financial Officer
Paincare Holdings, Inc.
1030 N. Orange Avenue, Suite 105
Orlando, FL 32801

Re: Paincare Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed June 1, 2006
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed March 16, 2005
File No. 001-14160

Dear Mr. Szporka:

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

Sincerely,

James B. Rosenberg
Senior Assistant Chief Accountant