

Via Facsimile and U.S. Mail  
Mail Stop 6010

September 20, 2007

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, 2006**  
**Filed April 2, 2007**  
**File No. 001-14160**

Dear Mr. Szporka:

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

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant