

Mail Stop 4561

March 15, 2006

Mr. Paul T. Anthony
Chief Financial Officer
Auxilio, Inc.
27401 Los Altos, Suite 100
Mission Viejo, CA 92691

Re: Auxilio, Inc.
Form 10-KSB for Fiscal Year Ended December 31, 2004
Form 10-QSB for Quarterly Period Ended March 31, 2005
Form 10-QSB for Quarterly Period Ended June 30, 2005
File No. 0-27507

Dear Mr. Anthony:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla
Senior Staff Accountant