

October 9, 2007

Mail Stop 4561

*By U.S. Mail and facsimile to (949) 614-0701*

Mr. Paul Anthony, CFO  
Auxilio, Inc.  
27401 Los Altos, Suite 100  
Mission Viejo, CA 92691

**RE: Auxilio, Inc.**  
**File No. 000-27507**  
**Form 10-KSB for the year ended December 31, 2006**  
**Forms 10-QSB for the quarters ended March 31, 2007 and June 30, 2007**

Dear Mr. Anthony:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant