

Mail Stop 6010
Via Facsimile and U.S. Mail

October 11, 2007

Mr. Ronald R. Helm
Chief Executive Officer
Pacific Biometrics, Inc.
220 West Harrison Street
Seattle, Washington 98119

**Re: Pacific Biometrics, Inc.
Form 10-KSB for fiscal year ended June 30, 2006
File No. 000-21537**

Dear Mr. Helm:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant