

Mail Stop 4561

March 7, 2006

Mr. Patrick Matthews
Chief Executive Officer
Primary Business Systems Inc.
433 Kitty Hawk Drive #226
Universal City, TX 73148

Re: Primary Business Systems 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. 0-25523

Dear Mr. Matthews:

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

Sincerely,

Cicely D. Luckey
Accounting Branch Chief