

Mail Stop 3720

May 11, 2006

Ms. Rita McKeown  
Chief Financial Officer  
Alliance HealthCard, Inc.  
3500 Parkway Lane  
Suite 720  
Norcross, GA 30092

**Re: Alliance HealthCard, Inc.**  
**Form 10-KSB for Fiscal Year Ended September 30, 2005**  
**Filed December 29, 2005**  
**File No. 000-30099**

Dear Ms. McKeown:

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

Sincerely,

Larry Spirgel  
Assistant Director