



DIVISION OF
CORPORATION FINANCE
Mail Stop 3720

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 15, 2009

Ms. Rita McKeown
Chief Financial Officer
Alliance HealthCard, Inc.
900 36th Avenue NW, Suite 105
Norma, OK 73072

**Re: Alliance Healthcard, Inc.
Amended Form 10-K for Fiscal Year Ended September 30, 2008
Filed October 14, 2009
Amended Forms 10-Q for the Fiscal Quarters Ended
December 31, 2008 and March 31, 2009
Filed October 14, 2009
Form 10-Q for the Fiscal Quarter Ended June 30, 2009
Filed October 15, 2009
File No. 000-30099**

Dear Ms. McKeown:

We have completed our review of your filings and have no further comments at this time.

Sincerely

/s Kathleen Krebs, for
Larry Spigel
Assistant Director