

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 7, 2007

David T. Blair  
Chief Executive Officer and Director  
HealthExtras, Inc.  
800 King Farm Boulevard  
Rockville, Maryland 20850

**Re: HealthExtras, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**File No. 000-31014**

Dear Mr. Blair:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief