

Mail Stop 6010

September 30, 2005

Mr. Lindsay Semple  
Chief Executive Officer & Acting Chief Financial Officer  
Global Precision Medical Inc.  
#536 1489 Marine Drive  
West Vancouver, BC, Canada V7T 1B8

RE: Global Precision Medical Inc.  
Form 10-KSB for the fiscal year ended December 31, 2004  
Filed July 21, 2005  
File No. 0-30330

Dear Mr. Semple:

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

Sincerely,

Martin F. James  
Senior Assistant Chief  
Accountant  
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