

Mail Stop 4561

September 2, 2008

Ms. Mary Thomas  
Principal Financial Officer  
Le@P Technology, Inc.  
5601 N. Dixie Highway, Suite 411  
Fort Lauderdale, FL 33334

**Re: Le@P Technology, Inc.**  
**Form 10-KSB for the year ended December 31, 2007**  
**File No. 0-05667**

Dear Ms. Thomas:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief