

Mail Stop 4561

May 18, 2006

Mr. Anthony Biele  
Chief Financial Officer  
PracticeXpert, Inc.  
23975 Park Sorrento Drive  
# 110  
Calabasas, CA 91302

**Re: PracticeXpert, Inc.  
Form 10-KSB for the year ended December 31, 2004  
Filed April 15, 2005  
Forms 10-QSB for the quarters ended March 31, 2005, June 30, 2005, and  
September 30, 2005  
File No. 000-30583**

Dear Mr. Biele:

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

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant