

Mail Stop 4561

May 3, 2006

Mr. William L Sklar  
Chief Financial Officer  
PaperFree Medical Solutions, Inc.  
121 West Sycamore St.  
Kokomo, Indiana 46901

**Re:   PaperFree Medical Solutions, Inc.**  
**Form 10-KSB for the Fiscal Year Ended February 28, 2005**  
**Forms 10-KSB/A for the Fiscal Year Ended February 28, 2005**  
**Form 10-QSB for the Fiscal Quarter Ended May 31, 2005**  
**Form 10-QSB/A for the Fiscal Quarter Ended May 31, 2005**  
**Form 10-QSB for the Fiscal Quarter Ended August 31, 2005**  
**File No. 333-86706**

Dear Mr. Sklar:

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