

Mail Stop 4561

July 3, 2007

Ms. Chandana Basu  
Chief Executive Officer, Chief Financial Officer,  
And Director  
Healthcare Business Services Groups, Inc.  
1126 West Foothill Blvd.  
Upland, CA 91786

**Re: Healthcare Business Services Groups, Inc.  
Form 10-KSB for the year ended December 31, 2005  
Filed April 17, 2006  
Form 10-QSB for the quarter ended September 30, 2006  
File No. 000-50014**

Dear Ms. Basu:

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

Sincerely,

Daniel L. Gordon  
Branch Chief

