

Mail Stop 4561

November 26, 2008

Kevin Kelly  
President  
Patient Portal Technologies, Inc.  
8276 Willett Parkway  
Baldwinsville, NY 13027

**Re: Patient Portal Technologies, Inc.  
Form 8-K filed November 17, 2008  
Form 8-K/A filed November 18, 2008  
File No. 000-53145**

Dear Mr. Kelly:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief