

Mail Stop 4561

August 21, 2009

Mr. Kevin Kelly
Chief Executive Officer
Patient Portal Technologies, Inc.
8276 Willett Parkway
Baldwinsville, NY 13027

**Re: Patient Portal Technologies, Inc.
Form 10-K For the Year Ended December 31, 2008
File No. 000-26373**

Dear Mr. Kelly:

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

Sincerely,

Stephen G. Krikorian
Accounting Branch Chief