

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