

Via Facsimile and U.S. Mail
Mail Stop 6010

February 1, 2007

John P. Longenecker, Ph.D.
President and Chief Executive Officer
Favrille, Inc.
10445 Pacific Center Court,
San Diego, CA 92121

Re: Favrille, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
File No. 0-51134

Dear Dr. Longenecker:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief
Accountant