

Mail Stop 3628

June 18, 2009

Robert H. Lorsch
Chairman, President and CEO
MMR Information Systems, Inc.
468 North Camden Drive, 2d Floor
Beverly Hills, CA 90210

**Re: MMR Information Systems, Inc.
Revised Preliminary Proxy Statement
Filed June 16, 2009
File No. 000-51134**

Dear Mr. Lorsch:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

Matthew Crispino
Staff Attorney

cc: Via Facsimile (888) 802-5276
Robert M. Smith, Esq.
Reed Smith LLP