

Mail Stop 4561

January 6, 2010

Mr. Robert H. Lorsch  
Chairman, President and Chief Executive Officer  
MMR Information Systems, Inc.  
468 North Camden Drive, 2<sup>nd</sup> Floor  
Beverly Hills, CA 90210

**Re: MMR Information Systems, Inc.  
Form 8-K Filed on December 23, 2009  
Form 8-K/A Filed on January 5, 2010  
File No. 000-51134**

Dear Mr. Lorsch:

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

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief