

Los Angeles

Orange County

Woodland Hills

Monterey Park

San Diego

Silicon Valley

December 23, 2009

Securities and Exchange Commission  
Washington, D.C. 20549



Commissioners:

We have read MMR Information Systems, Inc.'s statements included under Item 4.01 of its Form 8-K filed on December 23, 2009 and we agree with such statements concerning our firm.

*SingerLewak LLP*

SingerLewak LLP