



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

December 16, 2008

Mr. William Hopke
President
ESPRE Solutions, Inc.
5700 W. Plano Parkway
Suite 2600
Plano, Texas 75093

Re: ESPRE Solutions, Inc.
Item 4.01 Form 8-K
Filed: November 25, 2008
File No. 0-51577

Dear Mr. Hopke:

We have completed our review of your Form 8-K and related filing and do not, at this time, have any further comments.

Sincerely,

Robert Littlepage
Accountant Branch Chief