

Mail Stop 4561

October 31, 2007

Mr. Roger D. Sandeen
Chief Financial Officer
Medaire, Inc.
80 East Rio Salado Parkway, Suite 610
Tempe, Arizona 85281

Re: Medaire, Inc.
Form 10-K for the fiscal year ended December 31, 2006
File No. 0-51555

Dear Mr. Sandeen:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Branch Chief