

April 22, 2010

Mail Stop 3010

Mr. Michael West
Chief Executive Officer
Medical Billing Assistance, Inc.
16325 East Dorado Ave.
Centennial, CO 80111

**RE: Medical Billing Assistance, Inc.
Form 10-K for the period ended December 31, 2008
Filed April 7, 2009
File No. 0-53012**

Dear Mr. West:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jessica Barberich
Assistant Chief Accountant