



DIVISION OF
CORPORATION FINANCE

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

March 8, 2011

J. Francisco Terreforte
Chief Executive Officer
Expertelligence, Inc.
2101 Vista Pkwy
Ste 292
West Palm Beach, FL 33411

Re: Expertelligence, Inc.
Form 10-K and Forms 10-K/A for the Year Ended September 30, 2010
Filed January 13, 2011; February 16, 2011 & February 28, 2011
File No. 001-16851

Dear Mr. Terreforte

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief