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Williams & Webster, P.S.  
Bank of America Financial Center  
601 W. Riverside, Suite 1940  
Spokane, WA 99201-0611

July 19, 2006

Securities and Exchange Commission  
Office of the Chief Accountant  
100 F Street, NE  
Washington, DC 20549

Re: Komodo, Inc.  
Commission file number 0-14869

Dear Sirs:

We are in agreement with the statements made by the above registrant in its Form 8-K dated July 19, 2006.

There were no disagreements with Komodo, Inc. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

Sincerely,

/s/ Williams & Webster, P.S.

Williams & Webster, P.S.  
Certified Public Accountants  
Spokane, Washington