

**Healthcare Practice  
Management, Inc.**

TOM SMEED, PRESIDENT



August 14, 2008

Securities & Exchange Commission  
100 F St. NE  
Washington, D.C. 20549

Attn: Elizabeth Murphy

Dear Ms. Murphy,

Over the years, it has been disappointing to understand how the American government can be swayed by the whims and desires of special interest groups and labor unions. The latest development on that front is the possibility that SPA rules could be relaxed creating easy access for their membership to gain a board seat on a corporate board of directors. In no way is this good for the businessman.

As the President and CEO of Healthcare Practice Management, Inc, I manage all of the business decisions. In fact, my daughter Cathy has recently coming into the business with me, and we will work hand in hand to serve the needs of our clients. Fortunately, I do not yet have to worry about fringe groups dictating how I run my company, though under new SPA rules, some of our nation's largest businesses will face this exact burden. What is bad for American's large companies will have a trickledown effect on us all.

It is important for you to understand that businesses and business owners do not want the government changing the rules. With tax laws, city codes, EPA, OSHA and others, there is more than enough red tape to tie us up and keep us from being productive wage earners and employers, as it is. I sincerely ask you to step back from the pressures of those organizations leaning on you to sway to their side. Be on the side of the American businessman.

Regards,

Thomas Smeed