



Los Angeles Orange County

Orange County

Woodland Hills

Monterey Park San Diego

Silicon Valley



December 23, 2009

Securities and Exchange Commission Washington, D.C. 20549

Commissioners:

We have read MMR Information Systems, Inc.'s statements included under Item 4.01 of its Form 8-K filed on December 23, 2009 and we agree with such statements concerning our firm.

SingerLewak LLP

Singer Lewak LLP

