

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 12, 2006

Mr. Bruce Mogel  
Chief Executive Officer  
Integrated Healthcare Holdings, Inc.  
695 Town Center Drive  
Suite 260  
Costa Mesa, CA 92626

**Re: Integrated Healthcare Holdings, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2004  
File No. 0-23511**

Dear Mr. Mogel:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief