

Mail Stop 4561

November 5, 2007

Anthony C. Dike
Chairman and Chief Executive Officer
Intercare DX, Inc.
6080 Center Drive, Suite 640
Los Angeles, CA 90045

**Re: Intercare DX, Inc.
Form 10-KSB for the Year Ended December 31, 2006
Filed on April 17, 2006
Form 10-QSB for the Quarter Ended March 31, 2007
and June 30, 2007
File No. 000-31281**

Dear Mr. Dike:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief