

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 26, 2009

David P. Jones  
Chief Financial Officer  
Team Finance LLC  
1900 Winston Road, Suite 300  
Knoxville, TN 37919

**Re: Team Finance LLC  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 11, 2008  
Form 10-Q for the Quarterly Period Ended June 30, 2008  
Filed August 11, 2008  
File Number: 333-132495**

Dear Mr. Jones:

We have completed our review of your above Forms 10-K and 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief