Mail Stop 4561 June 1, 2006

VIA U.S. MAIL

Mr. Anthony N. Lapine Chief Executive Officer Semotus Solutions, Inc. 718 University Ave., Suite 202 Los Gatos, CA 95032

> Re: Semotus Solutions, Inc. Form 10-K for the year ended March 31, 2005 Filed June 13, 2005 File No. 1-15569

Dear Mr. Lapine:

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

Sincerely,

Daniel L. Gordon Branch Chief