

Mail Stop 3561

February 8, 2008

Fahad Syed
Chief Executive Officer
NetFabric Holdings, Inc.
299 Cherry Hill Road
Parsippany, NJ 07054

**Re: NetFabric Holdings, Inc.
Form 10-KSB/A
For Fiscal Year Ended December 31, 2006
File No. 000-31553**

Dear Mr. Syed:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Health Care Services