

Mail Stop 4561

September 14, 2006

Bill Hawkins  
Acting Chief Financial Officer  
Chief Operating Officer and Secretary  
Sysview Technology, Inc.  
1772 Technology Drive  
San Jose, CA 95110

**Re: Sysview Technology, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Form 10-QSB for Fiscal Quarter Ended March 31, 2006  
File No. 000-25839**

Dear Mr. Hawkins:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief