Dr. Jim Howell Qian President Northport Network Systems, Inc. Suite 4200, 601 Union Street Seattle, Washington 98101

> Re: Northport Network Systems, Inc. Form 8-K Filed February 18, 2010 File No. 000-52728

Dear Dr. Qian:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John Staff Accountant