

Mail Stop 4561

May 29, 2007

Brian M. Beattie
Chief Financial Officer
Synopsis, Inc.
700 East Middlefield Road
Mountain View, CA 94043

**Re: Synopsis, Inc.
Form 10-K for the Year Ended October 31, 2006
Form 10-Q for the Quarterly Period Ended January 31, 2007
Form 8-K filed February 21, 2007
File No. 000-23043**

Dear Mr. Beattie:

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

Sincerely,

Stephen Krikorian
Accounting Branch Chief