



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 2, 2011

Via E-mail

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

**Re: Synopsis, Inc.
Form 10-K for the Fiscal Year Ended October 31, 2010
Filed December 17, 2010
Form 10-K/A for the Fiscal Year Ended October 31, 2010
Filed February 9, 2011
File No. 000-19807**

Dear Mr. Beattie:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen G. Krikorian
Accounting Branch Chief