

Room 4561

June 15, 2006

Khoa D. Nguyen
Chairman and Chief Executive Officer
Ezenia! Inc.
14 Celina Avenue, Suite 17-18
Nashua, NH 03063

**Re: Ezenia! Inc.
Form 10-K/A For the Year Ended December 31, 2004
Forms 10-Q For the Quarterly Periods Ended March 31, June 30 and
September 30, 2005
File No. 000-25882**

Dear Mr. Nguyen,

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

Sincerely,

Stephen G. Krikorian
Branch Chief - Accounting