

**Mail Stop 4561**  
**Via Fax (480) 922-3764**

October 16, 2008

Michael Moore  
Chief Financial Officer  
Insignia Solutions plc  
7575 East Redfield Road, Suite 201  
Scottsdale, AZ 85260

Re: **Insignia Solutions plc**  
**SECPS Letter dated September 12, 2008**

Dear Mr. Moore:

We have completed our review of Item 4.01 of your Form 8-K filed on October 10, 2008 in response to our comment letter dated October 9, 2008 noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider  
Staff Accountant