

Mail Stop 4561

July 17, 2006

Timothy G. Conley  
Senior Vice President of Finance  
and Chief Financial Officer  
Tumbleweed Communications Corp.  
700 Saginaw Drive  
Redwood City, California 94063

**Re: Tumbleweed Communications Corp.  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 000-26223**

Dear Mr. Conley:

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