

Mail Stop 4561

March 30, 2007

*By U.S. Mail and Facsimile to (703) 820-2005*

C.W. Gilluly, Ed.D.  
Chief Financial Officer  
Amasys Corporation  
625 N. Washington Street, Suite 301  
Alexandria, Virginia 22314

**Re: Amasys Corporation**  
**Form 10-KSB for Fiscal Year Ended June 30, 2005**  
**Filed September 28, 2005**  
**File No. 000-21555**

Dear Mr. Gilluly:

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

Sincerely,

Paul Cline  
Senior Accountant