

Room 4561

October 24, 2006

Mr. Jack Rabin  
Chief Financial Officer  
XFormity Technologies, Inc.  
14333 Proton Road  
Dallas, TX 75244

**Re: XFormity Technologies, Inc.**  
**Form 8-K/A Filed December 6, 2004**  
**Form 10-QSB/A for Fiscal Quarter Ended March 31, 2005**  
**Filed May 18, 2005**  
**Form 10-QSB for Fiscal Quarter Ended March 31, 2006**  
**Filed May 22, 2006**  
**File No. 000-23391**

Dear Mr. Rabin:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief