

Mail Stop 4561

March 19, 2009

Jack Rabin  
Chief Financial Officer  
XFormity Technologies, Inc.  
4100 Spring Valley Road  
Dallas, TX 75244

**Re: XFormity Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2008**  
**Filed September 29, 2008**  
**File No. 000-23391**

Dear Mr. Rabin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief