



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

May 29, 2007

By Facsimile and U.S. Mail

Mr. Steven Weldon  
Chief Financial Officer  
Inverted Paradigms Corporation  
1800 2<sup>nd</sup> Street East, Suite 735  
Sarasota, Florida 34326

**Re: Inverted Paradigms Corporation**  
**Form 10-KSB/A No. 2 for the calendar year ended December 31, 2005**  
**Filed May 21, 2007**  
**File No. 000-27131**

Dear Mr. Weldon:

We have completed our review on the above referenced filing and have no further comments at this time

Sincerely,

Michael Moran  
Branch Chief