

Room 4561

June 9, 2006

Mr. Michael Green  
MIAD Systems, Ltd.  
43 Riviera Drive, Unit 6  
Markham, Ontario  
Canada L3R 5J6

**Re: MIAD Systems, Ltd.  
Form 10-KSB/A for the Fiscal Year Ended September 30, 2005  
Filed May 19, 2006  
Form 10-QSB for the Fiscal Quarter Ended December 31, 2005  
Filed February 14, 2006  
Form 10-QSB for the Fiscal Quarter Ended March 31, 2006  
Filed May 19, 2005  
File No. 000-30801**

Dear Mr. Green:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief