

Mail Stop 4561

April 19, 2006

Mr. Richard Govatski
Chief Executive Officer
NMXS.Com, Inc.
5021 Indian School Road
Suite 100
Albuquerque, New Mexico 87110

Re: NMXS.Com, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Form 10-KSB for the Fiscal Year Ended December 31, 2004
Form 10-QSB for the Fiscal Quarter Ended March 31, 2005
Form 10-QSB for the Fiscal Quarter Ended June 30, 2005
Form 10-QSB for the Fiscal Quarter Ended September 30, 2005
File No. 333-30176

Dear Mr. Govatski:

We have reviewed the above referenced filings and your response letter dated March 22, 2006 and have the following comments. Please note that we have limited our review to the matters addressed in the comments below. We may ask you to provide us with supplemental information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-KSB/A for the Fiscal Year Ended December 31, 2004

Note B – Summary of Significant Accounting Policies

[2] Revenue Recognition, pages 25-27

1. We note your response to prior comment number 1 and your revised disclosure with respect to your accounting policy for hosting arrangements. Please address the following with respect to your revised disclosure:
 - For your arrangements that are in the scope of SOP 97-2, clarify when you recognize revenue for the software license and customization service elements. In addition, tell us the situation(s) that you have sold your hosting service separately.
 - For your arrangements that are in the scope of SAB 104 (i.e. your service arrangements), tell us whether you recognize all revenue in such arrangements on a straight-line basis over the life of the arrangements, or just the portion of the arrangements relating to the hosting service. In this respect, if such arrangements contain any other services (e.g. customization services), tell us when you recognize revenue from such services and how your policy complies with the guidance of SAB 104, Section A.3.f.
2. We note your response to prior comment number 2, which states, “We do not believe that the reclassification from accounts receivable to prepaid advertising credits is material to the reader of the financial statements.” We question your materiality assessment as the amount of prepaid barter credits improperly recorded as accounts receivable represents approximately 24% of your total assets as of December 31, 2004. Please provide your full materiality analysis pursuant to SAB 99 to support your conclusion that the misclassification is not material. If you conclude that the misclassification is material, tell us how you plan to correct your December 31, 2005 Form 10-KSB to provide comparative balance sheets pursuant to APB Opinion 20.
3. We note your revised disclosure controls and procedures disclosure on page 50 of your December 31, 2004 Form 10-KSB/A in response to prior comment number 3. Your revised disclosures states that your Certifying Officers evaluated the effectiveness of your disclosure controls and procedures; however, it does not explicitly conclude whether your disclosure controls and procedures were effective as of December 31, 2004. Confirm that your disclosure controls and procedures were effective as of December 31, 2004 and note for future filings.

Item 8A. Controls and Procedures, page 51

4. We note that your Certifying Officers concluded that your disclosure controls and procedures are effective, "in ensuring that information required to be reported is recorded, processed, summarized and reported within the time periods specified in the Commissions rules and forms." Revise to clarify, if true, that your officers concluded that your disclosure controls and procedures are also effectively designed to ensure that information required to be disclosed in the reports that you file or submit under the Act is accumulated and communicated to your management, including your Certifying Officers, as appropriate to allow timely decisions regarding required disclosure. Ensure the appropriate language is also included in all future quarterly and annual reports filed. See Exchange Act Rule 13a-15(e).

As appropriate, please amend your filing and respond to this comment within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comment and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Christopher White, Staff Accountant, at (202) 551-3461 or me at (202) 551-3488 if you have any questions regarding our comments on the financial statements and related matters.

Sincerely,

Stephen Krikorian
Accounting Branch Chief