

Mail Stop 4561

July 20, 2006

Joseph Caffarelli  
Chief Executive Officer  
Corvu Corporation  
3400 West 66<sup>th</sup> Street  
Edina, Minnesota 55435

**Re: Corvu Corporation  
Form 10-KSB for Fiscal Year Ended June 30, 2005  
Forms 10-QSB for Fiscal Quarters Ended September 30, 2005,  
December 31, 2005 and March 31, 2006  
File No. 000-29299**

Dear Mr. Caffarelli:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief