

Room 4561

April 24, 2006

Mr. Gerald J. Burnett
Chief Executive Officer
Avistar Communications Corporation
555 Twin Dolphin Drive
Suite 360
Redwood Shores, CA 94065

**Re: Avistar Communications Corporation
Form 10-K for Fiscal Year Ended December 31, 2004
Filed March 25, 2005
File No. 000-31121**

Dear Mr. Burnett:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief