

January 24, 2006

Mail Stop 4561

Mr. James Karlak  
President and Chief Executive Officer  
Systems Management Solutions, Inc.  
7550 IH-10 West, 14th Floor  
San Antonio, TX 78229

Re: Systems Management Solutions, Inc.  
Form 10-KSB for the year ended June 30, 2004  
File No. 000-30803

Dear Mr. Karlak:

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

Sincerely,

Steven Jacobs  
Branch Chief

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