

November 20, 2007

Mail Stop 4561

Mr. James Karlak
President and Chief Executive Officer
Systems Management Solutions, Inc.
4703 Shavano Oak, Suite 104
San Antonio, TX 78249

Re: Systems Management Solutions, Inc.
Form 10-KSB for the year ended December 31, 2006
Forms 10-Q for the quarters ended March 31, June 30 and September 30, 2007
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,

Kristi Marrone
Staff Accountant