

**MAIL STOP 3561**

July 14, 2006

Mr. Carl Suter, President  
Cygni Investments, Inc.  
170 Newport Center Drive, Suite 220  
Newport Beach, CA 92660

**Re: Cygni Investments, Inc.  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Form 10-QSB for Fiscal Quarter Ended March 31, 2006  
File Number 000-31165**

Dear Mr. Suter:

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

Sincerely,

Terence O'Brien  
Branch Chief