

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