

Room 4561  
via fax (604) 608-8775

January 23, 2006

Patrick Fitzsimmons  
President & CEO  
Alternet Systems, Inc.  
610-815 West Hastings Street  
Vancouver, BC, V6C 1B4

**Re: Alternet Systems, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Filed March 30, 2006**

Dear Mr. Fitzsimmons:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief