

May 1, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX 604-682-1482

Ms. Carol Shaw
Chief Financial Officer
Infotec Business Systems, Inc.
230 – 1122 Mainland Street
Vancouver, BC V6B 5L1

**RE Infotec Business Systems, Inc.
 Form 10-KSB for the year ended April 30, 2006
 Filed December 1, 2006
 File No. 333-90618**

Dear Ms. Shaw:

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

Sincerely,

Robert F. Telewicz Jr.
Senior Staff Accountant