

Mail Stop 4561

March 9, 2010

Dr. Jim Howell Qian
President
Northport Network Systems, Inc.
Suite 4200, 601 Union Street
Seattle, Washington 98101

**Re: Northport Network Systems, Inc.
Form 8-K Filed February 18, 2010
File No. 000-52728**

Dear Dr. Qian:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John
Staff Accountant