

Room 4561

July 19, 2007

Arthur G. Ritchie  
President and Chief Executive Officer  
Sand Technology, Inc.  
215 Redfern Avenue  
Suite 410  
Westmount, Quebec, Canada H3Z 3L5

**Re: Sand Technology, Inc.**  
**Form 20-F for the fiscal year ended July 31, 2006**  
**Filed March 14, 2007**  
**File No. 000-14884**

Dear Mr. Ritchie:

We have completed our review of your Form 20-F and the related filings, and do not, at this time, have any further comments.

Sincerely,

Stephen Krikorian  
Accounting Branch Chief