

Mail Stop 4561

November 15, 2006

Mr. Derek P. Downs  
President  
Cistera Networks, Inc.  
17304 Preston Road  
Suite 975  
Dallas, TX 75252

**Re: Cistera Networks, Inc.  
Form 10-KSB for the Fiscal Year Ended March 31, 2005  
Form 10-KSB for the Fiscal Year Ended March 31, 2006  
Form 10-QSB for the Fiscal Quarter Ended June 30, 2005  
Form 10-QSB for the Fiscal Quarter Ended September 30, 2005  
Form 10-QSB for the Fiscal Quarter Ended December 31, 2005  
Form 10-QSB for the Fiscal Quarter Ended June 30, 2006  
File No. 000-17304**

Dear Mr. Downs:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief