



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3730

March 15, 2006

**VIA U.S. MAIL AND FAX (516) 433-1131**

Mr. John A. Poserina  
Chief Financial Officer  
Synergx Systems Inc.  
209 Lafayette Drive  
Syosset, New York 11791

**Re: Synergx Systems Inc.  
Form 10-KSB for Fiscal Year Ended September 30, 2005  
Filed December 22, 2005  
File No. 0-17580**

Dear Mr. Poserina:

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

Sincerely,

/s/ Larry Spiegel  
Assistant Director