

Mail Stop 4561

June 10, 2008

Mr. Daniel Bertrand  
Executive Vice President and  
Chief Financial Officer  
Copernic, Inc.  
388 St. Jacques Street West, 9<sup>th</sup> Floor  
Montreal, Quebec  
Canada, H2Y1S1

**Re: Copernic, Inc.**  
**Form 6-K filed March 7, 2006**  
**File No. 000-171164**

Dear Mr. Bertrand:

We have completed our review of your Form 6-K and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief