



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2011

Via E-mail

Brian M. Beattie  
Chief Financial Officer  
Synopsis, Inc.  
700 East Middlefield Road  
Mountain View, CA 94043

**Re: Synopsis, Inc.**  
**Form 10-K for the Fiscal Year Ended October 31, 2010**  
**Filed December 17, 2010**  
**Form 10-K/A for the Fiscal Year Ended October 31, 2010**  
**Filed February 9, 2011**  
**File No. 000-19807**

Dear Mr. Beattie:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen G. Krikorian  
Accounting Branch Chief