

**MAIL STOP 3561**

July 13, 2007

Mr. Patrick Planche, CEO  
Brightec, Inc.  
8C Pleasant Street, First Floor  
South Natick, Massachusetts 01760

**Re: Brightec, Inc**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed June 8, 2006**  
**File Number 033-55254-27**

Dear Mr. Planche:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Emerging Growth  
Companies