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VIA FACSIMILE AND U.S. MAIL

September 14, 2005

Mr. Brian Johnson, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: WindsorTech, Inc., Original Listing:
Common Stock, \$0.01 per share

Dear Mr. Johnson:

Please be advised that PCX Equities, Inc. has received (on July 18, 2005) an application from the above-referenced issuer and has approved the above-referenced security for listing on the Pacific Exchange, Inc. ("Exchange"). The Exchange requests acceleration of registration of the securities under the Securities Exchange Act of 1934.

Please acknowledge receipt of this letter by stamping the enclosed copy with the date received and returning it in the post-paid self-addressed envelope.

If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Equity Qualification

PROCESSED

SEP 16 2005

THOMSON
FINANCIAL

Enclosure

cc: Mr. Edward Cummings, Chief Financial Officer, WindsorTech, Inc., 70 Lake Drive,
Hightstown, New Jersey 08520

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