



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

July 21, 2009

Mr. George Morris
Chief Executive Officer
Internet Infinity, Inc.
413 Avenue G, #1
Redondo Beach, CA 90277

**RE: Internet Infinity, Inc.
Amendment No. 2 to Form 10-K for Fiscal Year Ended March 31, 2008
Amendment No. 2 to Form 10-KSB for Fiscal Year Ended March 31, 2007
Filed July 9, 2009
File No. 0-27633**

Dear Mr. Morris:

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

Sincerely,

William Thompson
Accounting Branch Chief