



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 8, 2007

**Via U.S. Mail and Fax (281) 538-4730**

Mr. David Micek, President and Chief Executive Officer  
Eagle Broadband, Inc.  
101 Courageous Drive  
League City, TX 77573

**RE: Eagle Broadband, Inc.  
Form 10-K for the year August 31, 2006  
Filed on November 20, 2006  
File no. 1-15649**

Dear Mr. Micek:

We have completed our review of the above filing, and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director