

May 10, 2007

Mail Stop 4561

Mr. Ming Liu
President
Ubrandit.com
41-40 Union Street, Suite 6J
Flushing, NY 11355

RE: Ubrandit.com
Form 10-KSB for the period ended September 30, 2006
Filed October 31, 2006
File No. 01-15683

Dear Mr. Liu:

We issued comments to you on the above captioned filing on January 24, 2007. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by May 24, 2007 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by May 24, 2007, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact me at 202-551-3486 if you have any questions.

Sincerely,

Daniel L. Gordon
Accounting Branch Chief