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Mail Stop 4561

September 24, 2008

Mr. Mark L. Baum  
Interim Chief Executive Officer  
CoConnect, Inc.  
2038 Corte Del Nogal, Suite 110  
Carlsbad, California 92011

**Re: CoConnect, Inc.**  
**Form 10-KSB and 10-KSB/A for the Fiscal Year Ended**  
**December 31, 2007**  
**File No. 000-18958**

Dear Mr. Baum:

We have completed our review of your Form 10-KSB and 10-KSB/A for the Fiscal Year Ended December 31, 2007 and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis  
Assistant Chief Accountant