

Mail Stop 4561
Via Fax (760) 804-8845

September 10, 2009

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

Re: **CoConnect, Inc.**
Form 8-K filed July 28, 2009
File No. 000-26533

Dear Mr. Baum:

We have completed our review of Item 4.01 of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Melissa Feider
Staff Accountant