

Mail Stop 4561  
via fax (214) 939-5849

November 6, 2006

Mr. Peter B. Jacobson  
Chief Executive Officer  
Tribeworks, Inc.  
111 Via Quito  
Newport Beach, CA 92663

**Re: Tribeworks, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2005**  
**Filed April 17, 2006**  
**Form 10-QSB for Fiscal Quarter Ended March 31, 2006**  
**Filed May 22, 2006**  
**Form 10-QSB for Fiscal Quarter Ended June 30, 2006**  
**Filed August 14, 2006**  
**Form 8-K Filed January 26, 2006**  
**File No. 0-28675**

Dear Mr. Jacobson:

We have reviewed your response letter dated October 30, 2006 in addition to the above referenced filings and have the following comments. Please note that we have limited our review to the matters addressed in the comments below. We may ask you to provide us with supplemental information so we may better understand your disclosure. Please be as detailed as necessary in your explanation. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 8-K Filed January 26, 2006, Forms 10-QSB for the Fiscal Quarters Ended March 31 and June 30, 2006

General

1. We note your responses to our prior comments 2, 3 and 4 where you indicate that the Company is currently reviewing the Staff's comments with your new auditors and you will respond as soon as practicable. The Staff will review the Form 8-K/A and Forms 10-QSB/A when filed and we may have further comments. The Staff will also review the September 30, 2006 Form 10-QSB when filed to ensure that you have incorporated our previous comments into such filing.

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As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. You may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter with any amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact the undersigned at 202) 551-3399 if you have questions regarding comments on the financial statements and related matters.

Very truly yours,

Kathleen Collins  
Accounting Branch Chief