

Mail Stop 4561

July 10, 2007

Philip E. Lundquist  
Chief Executive Officer  
Vubotics Inc.  
235 Peachtree Street NE Suite 1725  
Atlanta, Georgia 30303

**Re: Vubotics Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 0-28883**

Dear Mr. Lundquist:

We have complete our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Mark Kronforst  
Accounting Branch Chief