

**Mail Stop 4561**

June 23, 2008

Cery Perle, Chairman and CEO  
Spare Backup, Inc.  
72757 Fred Waring Drive  
Palm Desert, CA 92260  
*Also via facsimile at (760) 779-0291*

**Re: Spare Backup, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed June 16, 2008  
File No. 000-30587**

Dear Mr. Perle:

We have completed our review of your revised filing and have no further comments at this time.

Sincerely,

Mark P. Shuman  
Branch Chief - Legal

cc: Via Facsimile (561) 362-9612  
James M. Schneider, Esq.  
Schneider Weinberger & Beilly, LLP