



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Via U.S. Mail

Mr. Jean Perrotti
Chief Financial Officer
Superclick, Inc.
10222 ST-Michel Blvd.
Suite 300
Montreal, Quebec, H1H 5H1

January 7, 2008

Re: **Superclick, Inc.**
Form 10-KSB for Fiscal Year Ended October 31, 2006
Filed January 30, 2007
File No. 333-31238

Dear Mr. Perrotti:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director