



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 6, 2010

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

RE: Superclick, Inc.
Form 10-K for the year ended October 31, 2009
Filed January 13, 2010

Form 10-Q for the quarterly periods ended April 30, 2010
File No. 000-51756

Dear Mr. Jean Perrotti:

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

Sincerely,

Larry Spigel
Assistant Director