

**Mail Stop 3561**

September 4, 2008

By U.S. Mail

Mr. James Walker  
President  
BidGive International Inc.  
3538 Caruth Blvd., Suite 200  
Dallas, Texas 75225

**Re: BidGive International, Inc.  
Form 10-KSB for the Year Ended December 31, 2007  
File No. 0-49999**

Dear Mr. Walker:

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

Sincerely,

William Thompson  
Accounting Branch Chief