

Mail Stop 4561

April 10, 2008

VIA USMAIL and FAX (949) 273 - 4001

Mr. Gary D. Allhusen  
Executive Vice-President & Chief Operating Officer  
Caneum, Inc.  
170 Newport Center Drive, Suite 210  
Newport Beach, California 92660

**Re: Caneum, Inc.**  
**Form 10-KSB for the year ended 12/31/2006**  
**Filed on 7/3/2007**  
**File No. 000-30874**

Dear Mr. Gary D. Allhusen:

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

Sincerely,

Jorge Bonilla  
Senior Staff Accountant