

June 1, 2010

By U.S. Mail and Facsimile to: (905) 532-0369

Alex Haditaghi
President
MortgageBrokers.com Holdings, Inc.
260 Edgeley Boulevard, Suite 11
Concord, Ontario L4K 3Y4

Re: MortgageBrokers.com Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Forms 10-Q for 2009
File No. 333-105778

Dear Mr. Haditaghi:

We have completed our review of the above referenced files and have no further comment at this time.

Sincerely,

Kevin W. Vaughn
Branch Chief