



DIVISION OF
CORPORATION FINANCE

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

September 28, 2010

By U.S. Mail and facsimile to 323-299-3118

Mr. Larry Taylor
Chief Financial Officer
1100 Glendon Avenue, 17th Floor
Los Angeles, California 90024

Re: OBN Holdings, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2009
Filed November 9, 2009
File No. 0-51021

Dear Mr. Taylor:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Andrew Mew
Accounting Branch Chief