



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 26, 2008

Via U.S. Mail and Fax (727) 576-4864

Paul Soltoff
Chief Executive Officer
Sendtec, Inc.
877 Executive Center Drive West
Suite 300
St. Petersburg, FL 33702

**RE: Sendtec, Inc.
Form 10-KSB for the fiscal year ended December 31, 2007
Filed April 9, 2008, 2008**

**Form 10-KSB/A for the fiscal year ended December 31, 2007
Filed August 20, 2008
File No. 0-51702**

Dear Mr. Soltoff:

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

Sincerely,

Larry Spigel
Assistant Director