



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

May 12, 2008

Mr. Edward C. Dillon  
President  
Pricester.com, Inc.  
5555 Hollywood Blvd., Suite 303  
Hollywood, FL 33021

**Re: Pricester.com, Inc.**  
**Form 10-KSB for Fiscal Year Ended December 31, 2007**  
**Filed April 7, 2008**  
**Amendment No. 1 to Form 10-KSB for Fiscal Year Ended**  
**December 31, 2007 Filed April 18, 2008**  
**File No. 333-118993**

Dear Mr. Dillon:

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

Sincerely,

William H. Thompson  
Accounting Branch Chief