

Mail Stop 3561

October 31, 2008

Mr. Edward C. Dillon  
Chief Executive Officer  
Pricester.com, Inc.  
5555 Hollywood Boulevard, Suite 303  
Hollywood, Florida 33021

**Re: Pricester.com, Inc.  
Item 4.01 Form 8-K/A  
Filed September 3, 2008  
File No. 333-118993**

Dear Mr. Dillon:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Ta Tanisha Meadows  
Staff Accountant