



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 13, 2010

By Facsimile and U.S. Mail

Ms. Christine Kilbourn  
President  
Intelbahn Inc.  
314 – 837 West Hastings Street  
Vancouver, Canada V6C 3N6

**Re: Intelbahn Inc.**  
**Form 10-KSB for the Fiscal Year Ended October 31, 2008**  
**Filed February 12, 2009**  
**Response Letter Dated September 24, 2009**  
**File No. 0-52560**

Dear Ms. Kilbourn:

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

Sincerely,

Mark C. Shannon  
Branch Chief