

Mail Stop 4561

March 31, 2008

Raymond Lang
455 Broadway, 4th Floor
New York, New York 10012

**Re: Fund.Com Inc.
Form 8-K/A, Item 4.01
Filed March 28, 2008
File No. 333-128415**

Dear Mr. Lang:

We have completed our review of your Form 8-K/A and do not, at this time, have any further comments.

You may contact the undersigned at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon
Staff Accountant