



DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

July 14, 2006

Via U.S. Mail and Fax: (972) 458-0908

Jeffrey Poll
Chief Operating Officer
iBroadband, Inc.
14286 Gillis Rd.
Farmers Branch, TX 75244

**RE: iBroadband, Inc.
Form 10
Filed April 19, 2006**

**Form 10-KSB
Filed April 26, 2006
File No. 0-51918**

Dear Mr. Poll:

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

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director