

Mail Stop 4561

October 20, 2008

J.W. Roth  
Chief Executive Officer  
Disaboom, Inc.  
7730 E. Belleview Avenue, Suite A-306  
Greenwood Village, CO 80111

**Re: Disaboom, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed September 18, 2008  
File No. 000-52558**

Dear Mr. Roth:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Maryse Mills-Apenteng  
Attorney-Advisor

cc: Via Facsimile (303) 796-2777  
Peter F. Waltz, Esq.  
Burns Figa & Will, P.C.