

September 23, 2009

Zip+4 Code: 20549-3561

Via Fax & U.S. Mail

Mr. Bernard Stolar
Chief Executive Officer
GetFugu, Inc.
600 Townsend Street, Suite 129E
San Francisco, CA 94103

Re: Form 8-K filed August 19, 2009
File No.: 333-143845

Dear Mr. Stolar:

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

Sincerely,

Effie Simpson
Staff Accountant