

Mail Stop 3561

October 29, 2009

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

**Re:   Get Fugu, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed April 15, 2009, and**  
**Form 10-Q for the quarter ended March 31, 2009**  
**Filed May 20, 2009**  
**File No. 333-143845**

Dear Mr. Stolar:

We have completed our review of your Form 10-K and Form 10-Q noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief