

November 16, 2007

Mail Stop 4561

Brian Sobnosky
President
Ubiquitech Software Corporation
7730 East Belleview Avenue, #A202
Englewood, CO 80111

**RE: Ubiquitech Software Corporation
Registration Statement on Form SB-2
Filed October 31, 2007
File number 333-147046**

Dear Mr. Sobnosky:

We have limited our review of your filing to those issues we have addressed in our comments. We think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Special Note Regarding Forward-Looking Statements, page 10

1. Please see the statement that the prospectus includes forward looking statements “within the meaning of” Section 27A of the Securities Act. Please be advised that Section 27A(b)(1)(C) of the Securities Act expressly states that the safe harbor for forward looking statements does not apply to statements made by companies that issue penny stock as is the case with Ubiquitech.

Part II

Exhibit 5.1, Opinion of David Wagner & Associates, P.C.

2. We note that the opinion as to the legality of the stock to be offered by your selling security holders states that such shares will be duly authorized, validly issued, fully paid, and non-assessable "when sold in accordance with the terms and conditions set forth in the Registration Statement." Please explain this statement to us since it appears the shares have already been issued and sold to the selling security holders.

Signatures

3. Since Mr. Sobnosky appears to be acting in the capacity of Principal Financial Officer and Principal Accounting Officer, please revise the signature page to list these positions with his signature.

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Act of 1933 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company

from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rule 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Hugh Fuller at (202) 551-3853 if you have any questions or require assistance. If you then require further assistance please contact me at (202) 551-3730.

Sincerely,

Barbara C. Jacobs
Assistant Director

CC: David J. Wagner
David J. Wagner & Associates, P.C.
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8400 East Prentice Avenue
Greenwood Village, CO 80111
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