



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

October 6, 2009

Mr. Roderick Macutay  
President  
E-Dispatch Inc.  
800 Bellevue Way, Suite 400  
Bellevue, WA 98004

**Re: E Dispatch Inc.  
Item 4.01 Form 8-K/A  
Filed October 5, 2009  
File No. 333-151212**

Dear Mr. Macutay

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director