



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 4, 2010

Via U.S. Mail and Fax

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

**RE: E-DISPATCH INC.
Form 10-K for the year ended March 31, 2009
Filed July 13, 2009
Form 10-Q for the quarter ended June 30, 2009
Filed August 7, 2009
File No. 333-151212**

Dear Mr. Macutay:

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

Sincerely,

Larry Spigel
Assistant Director