



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

March 16, 2010

Mr. John Hwang  
Chief Executive Officer  
AmbiCom Holdings, Inc.  
405 River Oaks Parkway  
San Jose, California 95134

Via U S Mail and FAX [408-321-0826]

**Re:   AmbiCom Holdings, Inc.**  
**Form 8-K for Item 4.01**  
**Filed March 16, 2010**  
**File No. 333-153402**

Dear Mr. Hwang:

We have reviewed your filing and have the following comment. Where indicated, we think you should revise your document in response to our comment. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. 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 comment or any other aspect of our review. Feel free to call the applicable staff person at the telephone number listed at the end of this letter.

Mr. John Hwang  
AmbiCom Holdings, Inc.  
March 16, 2010  
Page 2

Form 8-K Filed March 16, 2010

1. You state in Section 1E that the accountants letter is filed as Exhibits 16.1 and 16.2. We note these Exhibits have not been filed. Exhibit 16 is required to be filed with the Form 8-K by Item 304(A)(3) of Regulation S-K. Please file an amendment to Form 8-K which provides the Exhibit 16.

Please file your response and amendment via EDGAR in response to our comment within 5 business days after the date of this letter. Please contact the staff immediately if you require longer than 5 business days to respond.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the registrant and its management are in possession of all facts relating to a registrant's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the registrant acknowledging that:

- the registrant is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the registrant may not assert staff comments 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 our review of your filing or in response to our comments on your filing.

If you have any questions, please call me at (202) 551-3606. In my absence, you may call Brian Cascio, Branch Chief at (202) 551-3676.

Sincerely,

Jeanne Bennett  
Staff Accountant