



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

May 5, 2010

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

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

Dear Mr. Hwang:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief