



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

Mail Stop 4561

June 15, 2009

Harshawardhan Shetty  
Chief Executive Officer  
Firefish, Inc.  
533 47th Road  
2nd Floor  
Long Island City, NY 11101

**Re: Firefish, Inc.**  
**Amendment No. 1 to Registration Statement on Form S-1**  
**Filed January 9, 2009**  
**File No. 333-156637**

Dear Mr. Shetty:

We have reviewed your filing and have the following comments.

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1. We refer to prior comment 3 of our letter dated February 5, 2009. In response to that comment, you state that your secondary offering will not be concurrent with your primary offering. We also note your statement on page 68 of your amended Form S-1 that after 60 days from date of effectiveness you will file a post-effective amendment after which your selling shareholders may then commence to sell shares of common stock. However, we also note your statement on the same page that "[a]fter effectiveness of this registration statement, at any time after a market develops, our selling shareholders may sell their securities at market prices or at any price in privately negotiated transactions." If your selling shareholders will not sell their shares until 60 days from date of effectiveness, this should be stated on the cover page of your prospectus. In addition, please tell us whether you have any agreements with your selling shareholders restricting their resale of the shares sought to be registered pursuant to this Form S-1.

Principal and Selling Shareholders, page 61

2. It is unclear whether shares are being registered on behalf of Genesis Venture Fund India I, LP, James Price and Jonathan Dariyanani. Please revise this section so that it is clear that Genesis Venture Fund India I, LP, James Price and Jonathan Dariyanani are selling shareholders. In this regard, you should consider amending your registration statement to separate the "Principal and Selling Shareholders" section into two sections. One section should be titled "Security Ownership of Certain Beneficial Owners and Management," and provide the information responsive to Item 403 of Regulation S-K. The other should be titled "Selling Security Holders," or the like, and provide the information responsive to Item 507 of Regulation S-K. Refer to Item 7 and 11 of Form S-1.
3. Please ensure that your shareholder table is correct. In this regard, we note that you have indicated Vance Walle owns 335,000 shares, but will be offering 335,500 shares.
4. For Genesis Venture Fund India I, LP, please indicate who exercises sole or shared dispositive powers over their securities. For all selling shareholders that are legal entities, please identify in the registration statement the natural person or persons who exercise sole or shared voting and/or dispositive powers over the securities offered for resale. We note that you have not provided the natural person or persons who exercise sole or shared voting and/or dispositive powers over the securities offered for resale by Family Trust Corporation, The Childers Family Trust, Lorraine J. Antioco Trust and SBP Holdings, Inc.
5. It appears that James Price exercises sole voting and/or dispositive powers over the securities offered for resale by Aero Financial, Inc. Please advise.
6. Please clarify whether any of the selling shareholders, including Aero Financial, Inc., are broker-dealers or affiliates of a broker-dealer.

Signatures, page 77

7. We refer to prior comment 7 of our letter dated February 5, 2009 and reissue that comment. The registration statement must include the text specified in Form S-1 under the heading "Signatures." Please tell us why you have modified the signature language. In the alternative, revise your filing.

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Please contact Michael F. Johnson at (202) 551-3477 with any questions. If you require further assistance you may contact me at (202) 551-3735.

Sincerely,

Barbara C. Jacobs  
Assistant Director

cc: Via Facsimile (415) 358-5548  
Jonathan Dariyanani, Esq.  
Zoma Law Group, LLC