



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 30, 2009

**Via U.S. Mail and Fax (602-778-7569)**

Mr. Jeff W. Holmes  
President  
Calibrus, Inc.  
1225 West Washington Street, Suite 213  
Tempe, Arizona 85281

RE: **Calibrus, Inc.**  
**Form 10-12G**  
**Filed January 7, 2009**  
**File No. 000-53548**

Dear Mr. Holmes

We have completed our review of your Form 10-12G and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director