



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

Mail Stop 3720

July 22, 2009

Mr. James L. Mandel  
Chief Executive Officer  
Multiband Corporation  
9449 Science Center Drive  
New Hope, MN 55428

Re: Multiband Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed July 14, 2009  
File No. 000-13529

Dear Mr. Mandel:

We have completed our review of your proxy statement and have no further comments at this time.

Sincerely,

Celeste M. Murphy  
Legal Branch Chief