



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

Mail Stop 3030

December 18, 2009

Via U.S. Mail

Mr. Randy Moseley
Chief Financial Officer
Swordfish Financial, Inc.
142 Wembley Way
Rockwall, TX 75032

**RE: Swordfish Financial, Inc.
Item 4.01 Form 8-K
Filed December 10, 2009
File No. 0-07475**

Dear Mr. Moseley:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief