

Mail Stop 4561

May 26, 2009

John L. Castiglione
Chief Executive Officer
ubroadcast, Inc.
1666 Garnet Avenue, Suite 312
San Diego, CA 92109

**Re: ubroadcast, Inc.
Form 8-K filed May 13, 2009
File No. 033-19961**

Dear Mr. Castiglione:

We have completed our review of your Form 8-K and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian
Accounting Branch Chief