



DIVISION OF
CORPORATION FINANCE

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

Gail L. Babitt
Chief Financial Officer
Kowabunga! Inc.
15550 Lightwave Drive
Clearwater, FL 33760

July 23, 2009

Re: Kowabunga! Inc.
Item 4.01 Form 8-K
Filed July 14, 2009, as amended July 23, 2009
File No. 1-32442

Dear Mrs. Babitt:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Michael Henderson
Staff Accountant