



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

June 25, 2008

Mr. Mark Sharmann  
Principal Executive Officer  
Ogden Golf Co. Corporation  
1661 Lakeview Circle  
Ogden, Utah 84403

**Re: Ogden Golf Co. Corporation  
Form 10-KSB for Fiscal Year Ended June 30, 2006, as amended  
Filed November 1, 2006 and September 21, 2007  
Form 10-QSB for Fiscal Quarter Ended  
September 30, 2006, as amended  
Filed November 27, 2006 and January 31, 2007  
Response Letter Dated January 11, 2008  
File No. 333-105075**

Dear Mr. Sharmann:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson  
Branch Chief