



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2013

Via E-mail

Mr. Julian Spitari  
Chief Executive Officer  
FrogAds, Inc.  
21820 Burbank Boulevard, Suite 325  
Woodlands Hills, CA 91367

**Re: FrogAds, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2012  
Filed July 19, 2012  
File No. 333-167077**

Dear Mr. Spitari:

We issued comments on the above captioned filing on February 28, 2013. On April 16, 2013, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact Jaime John at (202) 551-3446 or me at (202) 551-3226 if you have any questions.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Senior Assistant Chief Accountant