

Mail Stop 4561

October 29, 2009

Martin R. Wade, III
Chief Executive Officer
Broadcaster, Inc.
353 Bel Marin Keys Boulevard, Suite 9
Novato, CA 94949

**Re: Broadcaster, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2008
File No. 000-15949**

Dear Wade:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore
Accounting Branch Chief