



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