



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

Mail Stop 4561

September 25, 2009

Albert R. Reda
Chief Executive Officer
Seamless Corporation
800 North Rainbow Blvd., Suite 208
Las Vegas, NV 89107

**Re: Seamless Corporation
Preliminary Revised Information Statement on Schedule 14C
Filed September 14, 2009
File No. 000-20259**

Dear Mr. Reda:

We have completed our review of your filing and have no further comments at this time on the specific issues raised.

Sincerely,

Maryse Mills-Apenteng
Special Counsel