



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561.

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

March 24, 2010

Harinder Dhillon  
Chief Executive Officer  
Warp 9, Inc.  
50 Castilian Dr. Suite 101  
Santa Barbara, California 93117

**Re: Warp 9, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2009**  
**Filed September 30, 2009**  
**Form 10-Q for the Quarterly Period Ended September 30, 2009**  
**Filed November 16, 2009**  
**File No. 000-13215**

Dear Mr. Dhillon:

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

Sincerely,  
/s/ Andrew Mew  
Andrew Mew  
Accounting Branch Chief