

INTERNATIONAL MICROCOMPUTER SOFTWARE INC /CA/  
Form RW  
January 06, 2006

[IMSI Letterhead]

January 6, 2006

**VIA FACSIMILE**

Mark P. Shuman  
Branch Chief-Legal  
Securities and Exchange Commission  
Washington, DC 20549  
(202) 772-9210

Re: International Microcomputer Software, Inc.  
Registration Statement on Form S-4  
Filed December 16, 2005  
File No. 333-130407  
\*\*Application for Withdrawal of Registration Statement Pursuant to Rule 477\*\*

Dear Mr. Shuman,

On behalf of registrant International Microcomputer Software, Inc. ("Registrant"), I, as attorney-in-fact under the above referenced Registration Statement on Form S-4 (the "IMSI Registration Statement") filed in connection with Registrant's proposed reincorporation in Delaware, hereby request that the IMSI Registration Statement be withdrawn, effective immediately, pursuant to Rules 477 and 478 of the Securities Act of 1933, as amended.

No securities were sold in connection with the offering. It is Registrant's intent to cause Broadcaster, Inc., its wholly owned Delaware subsidiary ("Broadcaster"), to file a substantially similar Registration Statement on Form S-4 for the issuance of Broadcaster shares in connection with Registrant's reincorporation in Delaware through a merger with Broadcaster. A courtesy copy of Broadcaster's Registration Statement on Form S-4 will be delivered to you when filed.

Sincerely,

/s/ Robert O'Callahan

Robert O'Callahan  
Chief Financial Officer

cc: Martin Wade, Chief Executive Officer, IMSI  
Hugh Fuller, Securities and Exchange Commission (202) 772-9210