



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2011

Mr. Richard Astrom  
Chief Executive Officer  
A Clean Slate, Inc.  
1750 Osceola Blvd.  
West Palm Beach, FL 33409

**Re: A Clean Slate, Inc.**  
**Form 8-K**  
**Filed January 7, 2011**  
**File No. 000-21369**

Dear Mr. Astrom:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John  
Staff Accountant