



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 4, 2010

VIA US MAIL AND FAX (734) 424-2624

Peter Klamka
President
Cephus Holding Corp.
2942 North 24th Street
Suite 11-508
Phoenix, AZ 85016

**RE: Cephas Holding Corp.
Form 8-K filed October 6, 2010 as amended
File No. 0-24835**

Dear Mr. Klamka:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel
Assistant Director