



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2010

David Cutler  
Chief Executive Officer  
CCVG, Inc.  
2460 West 60<sup>th</sup> Avenue, Suite 380-C  
Denver, CO 80211

Dear Mr. Cutler:

We note that your December 31, 2009 financial statements were audited by Larry O'Donnell, CPA, P.C. Effective December 14, 2010, the Public Company Accounting Oversight Board ("PCAOB") revoked the registration of Larry O'Donnell, CPA, P.C. You can find a copy of the order at [http://pcaobus.org/Enforcement/Adjudicated/Documents/Larry\\_O\\_Donnell.pdf](http://pcaobus.org/Enforcement/Adjudicated/Documents/Larry_O_Donnell.pdf)

As Larry O'Donnell, CPA, P.C. is no longer registered with the PCAOB, you may not include its audit reports in your filings with the Commission. If Larry O'Donnell, CPA, P.C. audited a year that you are required to include in your filings with the Commission, you should have a firm that is registered with the PCAOB re-audit that year.

We further note that you disclosed the dismissal of Larry O'Donnell, CPA, P.C. under Item 9.01 of Form 8-K dated November 17, 2010. Please provide the disclosures set forth in Item 304 of Regulation S-K under Item 4.01 of Form 8-K.

We believe the revocation of the accountant's PCAOB registration would likely be information necessary to make the required statements – whether the former accountant resigned, declined to stand for re-election or was dismissed – in light of the circumstances under which they are made not misleading. In providing the information that Item 304 of Regulation S-K requires, please indicate that the PCAOB has revoked the registration of your prior auditor, Larry O'Donnell, CPA, P.C.

In addition to filing an Item 4.01 Form 8-K, please tell us how you intend to address the required re-audit of the 2010 financial statements by no later than January 5, 2011. If you have any questions, I can be reached at 202-551-3871.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant