

Mail Stop 4561

October 22, 2008

Ms. Stacy Josloff
Chief Executive Officer
INCA Designs, Inc.
976 Lexington Avenue
New York, NY 10021

**Re: INCA Designs, Inc.
Forms 10-KSB and 10-KSB/A for Fiscal Year Ended
December 31, 2007
Form 10-Q for Fiscal Quarter Ended June 30, 2008
File No. 000-26257**

Dear Ms. Josloff:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Christine Davis
Assistant Chief Accountant