



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 15, 2008

Via U.S. Mail and Facsimile

Jehu Hand
Chief Executive Officer
Cozumel Corporation
24351 Pasto Road, Suite B
Dana Point, CA 92629

Re: Cozumel Corporation
Item 4.01 Form 8-K filed September 12, 2008
File No. 000-27835

Dear Dr. Hand:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief