



DIVISION OF  
CORPORATION FINANCE

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

*Via U.S. Mail and Facsimile*

Mail Stop 4631

August 10, 2009

Alexei I. Kim  
Chairman and President  
Promotora Valle Hermosa, Inc.  
301 East Pine Street, Suite 150  
Orlando, Florida 32801

**Re: Promotora Valle Hermosa, Inc.  
Amendment No. 8 to Schedule 14C  
File No. 000-27199**

Dear Mr. Kim:

We have completed our review of your Amendment No. 8 to Schedule 14C and related filings and have no further comments at this time.

Sincerely,

Jay Ingram  
Legal Branch Chief