



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

September 14, 2009

Mr. Michael D. Parnell  
Chief Executive Officer  
Calypso Media Services Group, Inc.  
12 North Washington Street  
Montoursville, PA 17754

**Re: Calypso Media Services Group, Inc.**  
**Item 4.01 Form 8-K/A**  
**Filed September 3, 2009**  
**File No. 000-31199**

Dear Mr. Parnell:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services