



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

April 23, 2009

Mr. David M. Rainey
President and Chief Financial Officer
Debt Resolve, Inc.
150 White Plains Road, Suite 108
Tarrytown, New York 10591

**Re: Debt Resolve, Inc.
Item 4.01 Form 8-K
Filed August 8, 2008
File No. 001-33110**

Dear Mr. Rainey:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant