



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

September 16, 2008

Diana L. Hassan
President and Director
Las Palmas Mobile Estates
6767 Tropicana Avenue, Suite 207
Las Vegas, Nevada 89103

**Re: Las Palmas Mobile Estates
Preliminary Information Statement on Schedule 14C
Filed September 3, 2008
File No. 0-52397**

Dear Ms. Hassan:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

Pamela A. Long
Assistant Director

cc: Dean M. Smurthwaite, Esq. (303) 777-3823