

Mail Stop 4561

July 14, 2006

VIA USMAIL and FAX (818) 707-1161

Mr. T. Randolph Catanese  
Chief Executive Officer  
Direct Response Financial Services, Inc.  
2899 Agoura Road #115  
Westlake Village, CA 91361

**Re: Direct Response Financial Services, Inc.  
Form 10-KSB for the year ended 1/31/2005  
Filed 5/2/2005  
File No. 333-52268**

Dear Mr. T. Randolph Catanese:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Jorge Bonilla  
Senior Staff Accountant