



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2011

Via E-mail

Nicole Leigh, President  
Zaldiva, Inc.  
331 East Commercial Boulevard  
Ft. Lauderdale, FL 33334

**Re: Zaldiva, Inc**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 16, 2011**  
**Revised Preliminary Information Statement on Schedule 14C**  
**Filed November 7, 2011**  
**File No. 000-49652**

Dear Ms. Leigh:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel

cc: Via E-mail  
Branden T. Burningham, Esq.  
Suite 205, 455 East 500 South Street  
Salt Lake City, Utah 84111