

Mail Stop 4561

March 31, 2008

VIA U.S. MAIL

Graham Alexander
Chief Executive Officer and Chief Financial Officer
Rancho Santa Monica Developments Inc.
3104 Sunnyhurst Road
North Vancouver, BC, Canada V7K 2G3

**Re: Rancho Santa Monica Developments Inc.
Form 10-KSB for Fiscal Year Ended
November 30, 2006
Filed February 14, 2007
Form 10-QSB for Quarterly Period Ended
August 31, 2007
Filed October 15, 2007
File No. 000-51376**

Dear Mr. Alexander:

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

Sincerely,

Kevin Woody
Branch Chief