



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

DIVISION OF
CORPORATION FINANCE

August 27, 2010

Mr. Barney A. Richmond
Chairman and Chief Executive Officer
A Super Deal.com, Inc.
601 Seafarer Circle, Suite 402
Jupiter, FL 33477

**Re: A Super Deal.com, Inc.
Item 4.01 Form 8-K
Filed August 11, 2010
File No. 0-51419**

Dear Mr. Richmond:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

John T. Archfield Jr.
Staff Accountant