



DIVISION OF
CORPORATION FINANCE

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

September 8, 2010

Helen C. Cary
Chief Executive Officer
SEFE, Inc.
79013 Bayside Court
Indio, California 92203

Re: SEFE, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 15, 2010
File No. 000-51842

Dear Ms. Cary:

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

Sincerely,

H. Christopher Owings
Assistant Director

cc: Gary A. Agron