

October 9, 2009

Mail Stop 3561

Danna Washington
President
Reshoot & Edit
10685 Oak Crest Avenue
Las Vegas, NV 89144

RE: Reshoot & Edit
File No. 000-52439
Form 8-K: Filed August 10, 2009

Dear Ms. Washington:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn
Staff Accountant