



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2010

Peter Chin  
Chief Executive Officer  
Disability Access Corporation  
720 W. Cheyenne Avenue, Suite 220  
North Las Vegas, Nevada 89030

**Re: Disability Access Corporation  
Amendment No. 9 to Registration Statement on Form 10  
Filed September 27, 2010**

**Amendment No. 2 to Form 10-Q for the Quarter Ended March 31, 2010  
Amendment No. 3 to Form 10-Q for the Quarter Ended June 30, 2010**

**Amendment No. 3 to Form 10-K for the Fiscal Year Ended December 31,  
2009**

**File No. 000-53538**

Dear Mr. Chin:

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

Sincerely,

Karen J. Garnett  
Assistant Director