



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 18, 2009

Mr. Johnny R. Thomas
Chief Executive Officer and President
Consolidation Services, Inc.
2756 North Green Valley Parkway, Suite 225
Henderson, Nevada 89014

**RE: Consolidation Services, Inc.
Item 4.01 Form 8-K
Filed August 11, 2009
File No. 333-142105**

Dear Mr. Thomas:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant