



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

February 10, 2012

Via Email

Gary D. Kucher  
Chief Executive Officer  
Consolidation Services, Inc.  
2300 West Sahara Drive  
Las Vegas, NV 89102

**Re: Consolidation Services, Inc.  
Item 4.02 Form 8-K  
Filed January 27, 2012  
Response letter filed on February 8, 2012  
File No. 0-54230**

Dear Mr. Kucher:

We have reviewed your supplemental response letter as well as your filing and have the following comments.

Item 4.02 Form 8-K filed January 27, 2012

1. We read your response letter dated February 8, 2012 and await your amended Item 4.02 Form 8-K which will quantify the effect of the restatement. Further, revise your Item 4.02 Form 8-K to indicate when you will file your amended Form 10-K.
2. We note you provide only Item 8 financial information in your amended Form 10-K/A filed on February 9, 2012. In light of the various sections affected, we believe you should amend the Form 10-K/A further to file the entire document. Lastly, please ensure all sections of the amended Form 10-K/A which are derived from the financial statements are labeled as unaudited.

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As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. If you have any questions regarding these comments, please direct them to Robert Babula, Staff Accountant, at (202) 551-3339. In my absence, you may direct your questions to Andrew Mew, Accounting Branch Chief, at (202) 551-3377.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew  
Accounting Branch Chief