



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

February 28, 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
File No. 0-54230**

Dear Mr. Kucher:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief