



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

May 19, 2009

Mr. Jeffery Lamberson
President
MIP Solutions, Inc.
2060 Stockman Circle
Folsom, CA 95630

**Re: MIP Solutions, Inc.
Item 4.02 Form 8-K
Filed November 26, 2008
File No. 333-141927**

Dear Mr. Lamberson:

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

Sincerely,

Adam Phippen
Staff Accountant