



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

June 1, 2009

Chad B. Beemer
President
Capital Equity Finance, Inc.
5775 Blue Lagoon Drive, Suite 100
Miami, FL 33126

**Re: Capital Equity Finance, Inc.
Item 4.01 Form 8-K
Filed May 14, 2009
File No. 000-52704**

Dear Mr. Beemer:

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

Sincerely,

Ryan C. Milne
Accounting Branch Chief

cc: Chase Chandler, Esq.
Via facsimile: (801) 328-4948