



DIVISION OF
CORPORATION FINANCE

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

Mr. Christopher Johns
Chief Financial Officer
SupportSave Solutions, Inc.
3450 Cahuenga Blvd West
Suite 409
Los Angeles, CA 90068

January 19, 2010

RE: SupportSave Solutions, Inc.
Form 10-K for the fiscal year ended May 31, 2009
Filed August 28, 2009
File No. 333-143901

Dear Mr. Johns:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director