



DIVISION OF
CORPORATION FINANCE

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

September 24, 2009

Via U.S. Mail and Facsimile

Mr. Cameron Wong
President and Chief Executive Officer
EASY ESL PUBLISHING, INC.
Suite 105, 501 Silverside Road
Wilmington, Delaware 19809

Re: Easy ESL Publishing, Inc.
Item 4.01 Form 8-K, filed August 10, 2009
File No. 333-146118

Dear Mr. Wong:

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

Sincerely,

Joe A. Foti
Senior Assistant Chief Accountant

