



DIVISION OF
CORPORATION FINANCE

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

September 18, 2009

Via U.S. Mail and Facsimile

Mr. Joel Franklin
President and Chief Executive Officer
DESCANSO AGENCY INC.
42016 North Anthem Heights Drive
Anthem, Arizona 85086

**Re: Descanso Agency Inc.
Item 4.01 Form 8-K, filed August 11, 2009
File No. 333-145876**

Dear Mr. Franklin:

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

