



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

