



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 14, 2010

Mr. Robert Schaefer, President  
We Save Homes, Inc.  
2300 East Katella Ave., Suite 300  
Anaheim, CA 92806

**Re: We Save Homes, Inc.**  
**Item 4.01 of Form 8-K**  
**Filed on May 17, 2010 and amended on June 11, 2010**  
**File No. 0-52996**

Dear Mr. Schaefer:

We have completed our review of the above filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director