



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