



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

September 10, 2009

Ms. Doreen E. Zimmerman
President
No Show, Inc.
3415 Ocatillo Mesa Way
North Las Vegas, Nevada 89031

**RE: No Show, Inc.
Amendment No. 1 to Item 4.01 Form 8-K
Filed September 3, 2009
File No. 0-52961**

Dear Ms. Zimmerman:

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

Sincerely,

Ta Tanisha Meadows
Staff Accountant