



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2011

Mr. Jose Christopher G. Imperial  
President  
ERE Management, Inc.  
8275 Southern Eastern Avenue, Suite 200  
Las Vegas, NV 89123

**Re: ERE Management, Inc.**  
**Form 8-K**  
**Filed December 17, 2010**  
**File No. 000-52929**

Dear Mr. Imperial:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Jaime G. John  
Staff Accountant