



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

Mail Stop 3561

April 13, 2010

Mr. David Uddman  
President and Chief Executive Officer  
The Engraving Masters, Inc.  
3717 W. Woodside  
Spokane, Washington 99208

**Re: The Engraving Masters, Inc.**  
**Item 4.01 Form 8-K**  
**Filed August 3, 2009**  
**File No. 0-52942**

Dear Mr. Uddman:

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

Sincerely,

William H. Thompson  
Accounting Branch Chief