



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

March 19, 2010

Gerry Euston  
Chief Executive Officer  
Nicaragua Rising Inc.  
13976 Lynmar Blvd.  
Tampa, FL 33626

**Re: Nicaragua Rising Inc.  
Schedule 14C  
Filed March 12, 2010  
File No. 000-53597**

Dear Mr. Euston:

We have conducted a limited review of your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In our comments, we may ask you to provide us with additional information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note that you filed a Form 8-K on February 12, 2010 to report the merger transactions with Ceelox, Inc. but did not file a proxy statement or an information statement related to this merger. Please tell us whether stockholder approval was required for the merger and, if so, why you did not file a proxy statement or an information statement related to the transaction.

Action 2 – Approval of the Adoption of the Company’s Stock Option Plan, page 4

2. We note that on March 12, 2010, holders of a majority of your common stock approved your 2010 Stock Option Plan. As such, Item 8 of Schedule 14A requires information to be provided pursuant to Item 402 of Regulation S-K. Please revise your Schedule 14C to provide Item 402 disclosure.

As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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Please contact Phil Rothenberg at (202) 551-3466 or me at (202) 551-3785 with any questions.

Sincerely,

Karen J. Garnett  
Assistant Director