



DIVISION OF
CORPORATION FINANCE

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

July 2, 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 completed our review of your filings and do not have any further comments at this time.

Sincerely,

Karen J. Garnett
Assistant Director