

September 14, 2009

Mail Stop 3561

Ed DeStefano  
President  
Reshoot Production Company  
2749 Kingclaven Drive  
Henderson, NV 89044

**RE:   Reshoot Production Company**  
**File No. 000-53049**  
**Form 8-K: Filed August 10, 2009**

Dear Mr. DeStefano:

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

Sincerely,

Patrick Kuhn  
Staff Accountant