



DIVISION OF
CORPORATION FINANCE

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

November 19, 2010

Mr. Richard A. Rappaport
President
SRKP 26, Inc
4737 North Ocean Drive
Suite 207
Lauderdale by the Sea
FL 33308

**Re: SRKP 26, Inc
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed February 17, 2010
File No. 000-53022**

Dear Mr. Rappaport:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services