



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

Mail Stop 3030

December 16, 2009

Mr. Claude Diedrick  
President, Chief Executive Officer, and Chief Financial Officer  
Quadra Projects Inc.  
6130 Elton Avenue  
Las Vegas, NV 89107

**Re: Quadra Projects Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed March 4, 2009**  
**Item 4.02 Form 8-K filed September 14, 2009**  
**File No. 000-53156**

Dear Mr. Diedrick:

We have completed our review of your Form 10-K, Item 4.02 Form 8-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief