



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2011

Paul Gain  
Chairman and Chief Executive Officer  
Monster Offers  
4056 Valle Del Sol  
P.O. Box 1092  
Bonsall, California 92003

**Re:   Monster Offers**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Form 10-K/A for the fiscal year ended December 31, 2009**  
**Form 10-Q for the quarterly period ended March 31, 2010**  
**Form 10-Q/A for the quarterly period ended March 31, 2010**  
**Form 10-Q for the quarterly period ended June 30, 2010**  
**Form 10-Q/A for the quarterly period ended June 30, 2010**  
**Form 8-K for the period August 30, 2010**  
**Form 8-K/A for the period August 30, 2010**  
**File No. 000-53266**

Dear Mr. Gain:

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

Sincerely,

Stephen Krikorian  
Accounting Branch Chief